

Annual Reports

OF THE TOWN OF

Greenland



New Hampshire

FOR THE FISCAL YEAR ENDING DECEMBER 31

1998

AS COMPILED BY THE TOWN OFFICERS
THIS BOOK COST YOU \$3.08. PLEASE BRING IT TO THE TOWN MEETING

TOWN OF GREENLAND

Town Office (431-7111) (430-3761) Fax	Office Hours	Monday Tuesday-Friday July & August	NOON-8:00 pm 9:00 am-4:30 pm Closed Thursdays
Selectmen	Meetings	Every Wednesday	8:00 pm
Building Inspector (436-2594 Home Phone)		Every Wednesday	7:00 pm
Police Department (431-4624 Business)	Office Hours	Monday-Friday	8:00 am-2:00 pm
Weeks Library (436-8548)	Hours	Monday Wednesday-Friday Saturday	10:00 am-8:00 pm 10:00 am-6:00 pm 10:00 am-4:00 pm
Trustees	Meetings Library	3rd Tuesday	9:00 am
Fire Department	Meetings FD	2nd/3rd/4th Tuesday	7:30 pm
Greenland School (431-6723) <i>School Board</i> <i>Superintendent's Office</i> (964-5153)	Office Hours Meetings School	Monday-Friday 3rd Monday	8:00 am-3:00 pm 6:30 pm
Planning Board	Meetings Town Office	3rd Thursday	7:30 pm
Recreation Commission	Meetings Town Office	2nd Monday	6:30 pm
Conservation Commission	Meetings Town Office	2nd Monday	7:00 pm
Board of Adjustment	Meetings Town Office	As needed/Posted	
Budget Committee	Meetings	As needed/Posted	
Mosquito Control Committee	Meetings	As needed/Posted	
Trustees of Trust Fund	Meetings	As needed/Posted	
Health Officer	(433-3169)		
Animal Control Officer	(431-4624)		
Supervisors/Checklist	Time & Dates published in local paper		

Recycling (drop off center town office parking lot) - 1st & 3rd Saturdays 8:00 am-NOON

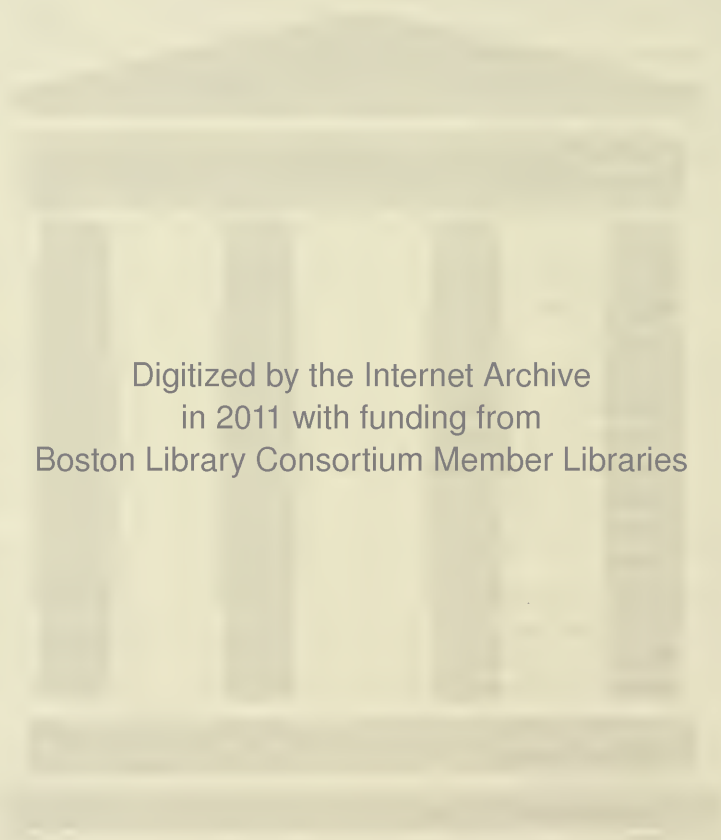
TOWN DUMP (RESIDENTS ONLY/PERMIT REQUIRED)

Wednesday NOON-5:00 pm / Saturday 7:00 am-5:00 pm

NOTICE: ALL DOGS MUST BE LICENSED ANNUALLY BY APRIL 30TH

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THE CONCORD AND PORTSMOUTH RAILROAD

A matter of great interest to Greenland people 150 years ago was the construction of the Concord and Portsmouth Railroad, the town's second (the Eastern Railroad, with its station off Breakfast Hill Road, had been completed between Boston and Portsmouth in 1840). For a while, it must have seemed as though the C. and P. would never go into operation.

The railroad was chartered on July 1, 1845, and on July 22 a meeting omen interested in the new road was held at Epping. A committee was elected from each town on the proposed right of way, to represent it in railroad matters; Greenland's was made up of Thomas Brackett, Simes Frink, John K. Hatch, and James P. Packer. Capital for the road was slow in coming, however, and only in the spring of 1847 did the C. and P. begin to buy land in Greenland for its future roadbed. The largest purchase was one from Thomas Pickering Jr., for \$1600, of about ten acres, on which the Greenland Village depot would be built; other large tracts were bought from Thomas Brackett Jr., John Simpson, and Joshua Weeks. In all, the road would pay Greenland people nearly \$7000 for its right of way. The strip of land purchased was usually 4 or 5 rods (66 or 82 1/2 feet) wide. When a person's land was divided by the roadbed, deeds usually required that "a good and sufficient crossing shall be kept and maintained", and when pasture land was involved a cattle passage under the track was to be kept in repair. The railroad accepted a responsibility "to keep the fences in good order", and

provide sunken cattle guards at all public crossings.

The only Greenland landowner who is known to have questioned the railroad's award to him was Francis March of New York City, absentee owner of the March farm (the present 75 Portsmouth Ave. and vicinity). He thought that the land taken, together with the division of his property, was worth more like \$2000 than the \$500 he was offered, and with the help of his friend, Attorney Albert R. Hatch, sued the state's railroad commissioners. The jury upheld the \$500 award, which March's legal fees and court costs must have diminished considerably. Having heard that some of the jurors had thought even \$500 too much, March decided not to appeal the verdict.

By October 1848, rails had been laid from Portsmouth to Greenland, but no farther. Only by extending them to what was then called Newmarket Junction (later Rockingham Junction) could the railroad's proprietors obtain a locomotive and other rolling stock via the rails of the Boston and Main Railroad, which ran through Exeter and Durham. Moreover, depots had to be built -- not only the one at Greenland village, but also one in the town's northwestern corner, to serve the people of Stratham. Apparently, both buildings were quite rudimentary.

It was only on Oct. 3, 1849 that the first train was run on the line, between Portsmouth and Newmarket Junction. This was to accommodate people who wanted to attend the annual muster of the First Regiment of New Hampshire militia, being held that day on Greenland's training field (now Veteran's Park). Such musters had at one time served the purpose of

preparing local militia companies for possible action against hostile Indians or Red-coats, but by 1849 they had mostly degenerated into shows for the entertainment of spectators, who came from miles around to eat, drink, gawk, and gamble. A Portsmouth newspaper called the 1849 muster "an occasion for the collection of gamblers, drunkards, and the vile trash which render these occasions the sources of more corruption than any (other) gathering in the year." The opening of the railroad on muster day simply allowed more loafers to attend than had formerly been the case.

An Exeter 'News-Letter' correspondent noted that the railroad was "hardly completed as yet, nor are the Company's cars or engines completed. The old cars borrowed for the occasion groaned on the journey, but they withstood the attacks made upon them and performed their duty. The road is a pleasant one, and runs through a pleasant country... At 6 o'clock we left Portsmouth in the cars for New-Market, but on reaching the Depot at Greenland they were taken possession of by a somewhat lawless band from Portsmouth who insisted upon their return to the city, and left us at Greenland." Perhaps in explanation, he added that "there was rum enough and to spare on the field and in the neighborhood." The state's senior militia officers learned their lesson from the 1849 affair, and held no more general musters in Greenland or vicinity, which probably greatly pleased those who lived around the training field, or between it and the village depot.

During 1850 the towns of Greenland and Stratham cooperated in the extension of today's Depot Road, which gave Stratham people easier access to the depot that,

although named for their town, was located far from its center of population. The railroad was completed to Concord only in 1852. In 1870 a "new and substantial" Stratham depot, with an attached house for the station agent, was built where it still stands, at the present 73 Depot Road. In 1880 the first Greenland Village depot, at today's 272 Portsmouth Ave., was replaced with one that was said to be "a model of modern beauty, convenience and comfort", which (with some alterations) still occupies that site. In 1891 a "commodious passenger waiting room and dwelling house for the ticket agent", at what is now 480 Great Bay Road, was built for the convenience of Bayside residents, giving Greenland a total of four railroad stations, remarkable for a town of barely 600 people.

This situation prevailed for many years, but lessening patronage caused the closing of one depot after another, and passenger traffic on the Concord and Portsmouth ceased altogether on July 24, 1954. Despite current attempts to revive such service on other lines, it is hard to see how this could ever be done on the C. and P. on anything resembling a profitable basis.

(Contributed by Paul Hughes)

TOWN OFFICERS

MODERATOR

David L. Richards Term expires 2000

TOWN CLERK - TAX COLLECTOR

Shirley G. Hoonhout Term Expires 2000

DEPUTY TOWN CLERK - TAX COLLECTOR

Lorre Bossie

BOARD OF SELECTMEN

Bruce L. Dearborn Term Expires 2001

James J. Wilbur Term Expires 1999

Tony C. Raizes Appointment Ends 1999

TREASURER

Sandra Trull-Smith - Term Expires 1999

SUPERVISORS OF THE CHECKLIST

Frances Thompson Term Expires 2004

Virginia Wilbur Term Expires 2002

Pauline Evans Term Expires 2000

NH State Senate (District 24)

Sen. Burton Cohen (431-0066)

REPRESENTATIVE TO THE GENERAL COURT

Rep. Bruce L. Dearborn (431-7299)

(District 23)

HIGHWAY AGENT

David Bourassa

BOARD OF ADJUSTMENT

Andrew Fay, Chair Appointment Ends 2003

Fred Sullivan Appointment Ends 2000

Donald L. Arsenault Appointment Ends 1999

Paul Sanderson Appointment Ends 1999

Leroy Syphers Planning Boards Rep.

PLANNING BOARD

Eve Fralick	Term Expires 2001
Thomas Brackett	Term Expires 2000
Leroy Syphers	Term Expires 2000
Stephen Smith, Chair	Term Expires 1999
Steve Buck	Term Expires 1999
Joann Marshall	Appointment Ends 1999
James J. Wilbur	Selectman's Rep.
Rod Perkins	Alternate
Richard C. Nelson	"

TRUSTEE OF TRUST FUNDS

Christopher Thompson	Term Expires 2001
George Hayden	Term Expires 2000
Duncan Brackett, Sec.	Term Expires 1999

LIBRARY TRUSTEES

John Wolfe	Term Expires 2001
Trudy Beck	Term Expires 2000
Douglas Lovejoy-Carter	Term Expires 1999

CONSERVATION COMMISSION

Cary Sherburne, Chair	Appointment Ends 2001
Virginia Jensen	Appointment Ends 2001
Nancy Zuba	Appointment Ends 2000
Cici Underwood	Appointment Ends 2000
John Weeks	Appointment Ends 1999

RECREATION COMMISSION

Ronald Meyer	Appointment Ends 2001
Robert Krasko, Chair.	Appointment Ends 2001
Ivalee Leonard	Appointment Ends 2000
Bruce Rolston	Appointment Ends 2000
Jonathan Bowie	Appointment Ends 1999

BUDGET COMMITTEE

Charles H. Cummings	Term Expires 2001
Allan Smith	Term Expires 2001
Richard Fralick	Term expires 2001
Mark Connelly	Term Expires 2000
Hobb Lyndes	Term Expires 2000
Rebecca J. Thompson	Term Expires 2000

Mark Fleming, Chair.	Term Expires 1999
Sue Lyndes	Term Expires 1999
John W. Weeks	Term Expires 1999
Bruce Dearborn	Selectman's Rep.
Rich Carlin	School Brd's Rep.

MOSQUITO CONTROL COMMISSION

Natalie Fernald	Appointment Ends 2001
Edith Lovering, Chair.	Appointment Ends 2000
Craig Leffingwell	Appointment Ends 1999

BUILDING INSPECTOR

Franklin Beck (436-2594)

TOWN COUNSEL

Peter J. Loughlin

LAMPREY REGIONAL COOPERATIVE

Richard H. Rugg

RECYCLING COMMITTEE

Rich Carlin, Chairman

ROCKINGHAM PLANNING COMMISSION

Richard H. Rugg
Bruce L. Dearborn

CHIEF OF POLICE

Scot Blanchard

PATROLMEN

Michael Hunkins, Det	Anthony J. O'Connell
Thomas Simmons	Dawn Sawyer

SPECIAL OFFICERS

Scott A. Kenneson
Kevin P. Walsh

DOG OFFICER

Michael J. Hunkins

HEALTH OFFICER
Wallace Berg

GREENLAND VOLUNTEER FIRE DEPARTMENT
Timothy C. Collins, Chief
Ron Hussey, Dep. Chief
Lorre Bossie, Sec/Treasurer

EMERGENCY MANAGEMENT DIRECTOR
Kenneth Fernald

FOREST FIRE WARDEN
Timothy C. Collins

TOWN ADMINISTRATOR
Richard H. Rugg
Town Office 431-7111 Fax 430-3761
Home 436-8695

TOWN ELECTION AND MEETING 1998

March 10th and March 14th

Meeting called to order by Moderator David Richards. Salute to the flag and the singing of 'My Country 'tis of thee' led by Brownie Troops 854 and 874. Invocation was offered by Rev. Douglas Carter. Citizen of the Year Award was bestowed upon Bonnie Gardner by Carol Sanderson of the Greenland Jr's.

Moderator Richards gave the rules governing the meeting.

Art. 1 & 2: Results of Planning Board amendments and Election of Town Officers announced by Town Clerk as follows:

1. Are you in favor of adopting Amendment #1 as proposed by the Greenland Planning Board to amend Greenland Zoning Ordinance as follows: amend Articles II, III, VII and XVII, to allow, by special exception, golf courses in the Residential Zone, including the aquifer protection district.

Recommended by the Planning Board

Yes - 352 No - 91

2. Are you in favor of adopting Amendment #2 as proposed by the Greenland Planning Board to amend the Greenland Zoning Ordinance as follows: amend Section 7.3 by replacing Section 7.3.1 to clarify the boundary of the aquifer protection district.

Recommended by the Planning Board

Yes - 374 No - 59

3. Are you in favor of adopting Amendment #3 to emend the Zoning Ordinance as follows: amend Art. XII by replacing interim growth management ordinance which expires effective at town meeting 1998 with a growth management ordinance.

Recommended by the Planning Board
Yes - 387 No - 49

4. Are you in favor of adopting Amendment #4 to amend the Zoning Ordinance as follows: amend Art. III to permit Inns and lodging houses with established criteria, as permitted uses in the residential zone.

Recommended by the Planning Board
Yes - 337 No - 114

Elderly Exemptions:

1. Shall we modify the elderly exemptions from property tax in the Town of Greenland, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$30,000; for a person 75 years of age up to 80 years, \$45,000; for a person 80 years of age or older, \$60,000. To qualify the person must have been a New Hampshire resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of not more than \$17,500, or if married, a combined net income of less than \$25,000; and own net assets not in excess of \$60,000 excluding the value of the person's residence.

Yes - 387 No - 47

Town Officials Elected:

Moderator - David Richards - 2 yrs - 2000
Treasurer - Sandra Trull-Smith - 1 yr-1999
Selectman - Bruce L. Dearborn - 3 yrs - 2001
Sup. of Check List - Frances Thompson -
6 yrs - 2004
Library Trustee - Chris Thompson -
3 yrs - 2001
Planning Board - Steve Buck - 1 yr - 1999
" " - Eve Fralick - 3 yrs - 2001
" " - Joan Dowling - 3 yrs - 2001
Budget Committee - Dick Fralick 3 yrs - 2001
" " - Charles Cummings
3 yrs - 2001
Budget Committee - Allen Smith - 3 yrs - 2001

Greenland School Official:

School Board member - James J. Haslam
3 yrs - 2001

Before taking up Article #3, a motion was made by Mark Fleming to move to Art. #9 at this time, seconded by K. Mullholand.

Motion passed - Voice vote

Art. 9 Motion by Neil Kingston, seconded by M. Hayden, to take up Art. #9 at this time.

Motion passed - Voice vote

After much discussion, motion by P. Sander-son, seconded by B. Dearborn, to table Art. #9.

Motion Failed - Voice vote

Motion by G. Davis, seconded by N. Kingston, to move the question. Moderator read Art. #9.

Motion failed - Voice vote

Motion by K. Mullholand, seconded by M. Dearborn, that Art. #9 be withdrawn.

Motion by Board of Selectmen to withdraw Art. #9 from Warrant, made by J. Wilbur, seconded by H. Dowling.

Motion to withdraw passed - Voice vote

Art. 3 Motion by G. Davis, seconded by F. Thompson, that the town raise and appropriate \$1,262,268 (Operating budget). This does not include special warrant articles.

Motion by D. Leffingwell, seconded by E. Lovering that \$28,155 be added to town budget for mosquito control. After discussion,

Motion passed - Voice vote

Motion by M. Fleming, seconded by M. Connelly, that the town reduce the budget by \$28,155. Much discussion regarding this. Vote was taken by show of hands.

105 - Yes 68 - No

Motion to reduce by \$28,155 passed

Motion to accept amended budget of \$1,262,268 passed, voice vote.

Motion by E. Fralick, seconded by N. Kingston, that Art. #11 be addressed at this time.

Motion passed - Voice vote

Art. 11 to raise and appropriate \$19,572 to hire another full time police officer.

Motion passed - Voice vote

Motion by H. Dowling, seconded by M. Mayo, that Articles 4 and 5 be taken up after discussion and voting on Art. 13.

Motion passed - Voice vote

Art. 6 Motion by B. Dearborn, seconded by R. Rugg, that the town vote to authorize Selectmen to grant a discount on payment of property taxes. Discount rate to be 3% if paid within 21 days of "Bill Date" on the property tax bill. "Bill Date" will be day one.

Motion passed - Voice Vote

Art. 7 Motion by J. Wilbur, seconded by H. Dowling, that the town raise and appropriate \$80,000 for refurbishing Engine 2 for Fire Dept.

Motion passed - Voice vote

Art. 8 Motion by D. Carter, seconded by C. Sherburne, that the town raise and appropriate \$3,700 for construction of a new parking lot at the rear of the library.

Motion passed - Voice vote

Art. 9 This article withdrawn by Selectmen

Art. 10 Motion by B. Dearborn, seconded by R. Hazzard, that the town authorize Selectmen, Road Agent and Planning Board Chairman to accept as town roads, any road completed during the year, which has been approved by Selectmen, Road Agent and Planning Board Chairman, and deeded fully to the town. This recorded with town clerk.

Motion passed - Voice vote

Art. 12 Motion by R. Carlin, seconded by A. Mayer, that the town raise and appropriate \$8,500 to continue recycling.

Motion passed - Voice vote

Art. 13 Motion by C. Leffingwell, seconded by B. Dearborn, that the town vote to appropriate a sum not to exceed \$23,200 and to raise \$11,600 for purpose of restoration of salt marshes in the town of Greenland. If funding is not forthcoming from US Fish & Wildlife, it will be dropped.

Motion passed - Voice vote)

Art. 4 Motion by H. Dowling, seconded by M. Mayo, that the town establish a capital reserve fund per RSA 35:1 for purpose of funding the purchase of recreational land for the town of Greenland and to raise and appropriate the sum of \$60,000 to be placed in this fund and designate the Selectmen as agents to expend fund after an annual meeting or a special town meeting.

Motion by H. Dowling, seconded by J. Wilbur, that the sum of \$60,000 be reduced to \$54,000.

Amended Motion passed - Voice vote

Art. 5 Motion by H. Dowling, seconded by M. Dearborn, that the town establish a capital reserve fund per RSA 35:1 for funding the purchase and/or construction of additional and/or space for the Police Dept. and to raise and appropriate \$60,000 to be placed in fund for 1998, with Selectmen designated to expend funds after vote of annual meeting or special town meeting.

Motion by H. Dowling, seconded by G. Gou-zoules, to reduce sum of \$60,000 to \$54,000.

Amended Motion passed - Voice vote

Art. 14 Motion by B. Dearborn, seconded by M. Mayo, that the town authorize the Selectmen to accept, on behalf of the town, gifts, legacies, and devices made to the town in trust for any public purposes as permitted by RSA 31:19.

Motion Passed - Voice vote

Art. 15 Motion by B. Dearborn, seconded by M. Dearborn, that the town vote to accept Library Law 202-A:11-a that all money received from a library's income-generating equipment shall be retained in a non-lapsing fund and used for general repairs, purchase of books, supplies, etc.

Motion passed - Voice vote

Art. 16 There being no other business to be brought before the townspeople, by a motion by M. Mayo, seconded by C. Sherburne, town meeting was adjourned at 1:45 PM.

Respectfully submitted,
Shirley G. Hoonhout, Town Clerk

TAX YEAR 1998
SUMMARY INVENTORY OF VALUATION
Town of Greenland in Rockingham County

C E R T I F I C A T E

This is to certify that the information in this report was taken from official records and is correct to the best of our knowledge and belief. RSA 21-J:34.

/s/ Bruce L. Dearborn) Selectmen of
 /s/ Harry R. Dowling) Greenland
 /s/ James J. Wilbur)

Date signed August 8, 1998

 Current Use 3638.81 acr \$ 663,600
 Residential 1440.19 " 73,406,300
 Commercial/Ind. 693.00 " 14,479,900
 Total of tax. land 5772.00 " 88,549,800
 Tax Exempt & Non-tax 3,428,700

Value of Buildings Only

Residential \$139,479,200
 Commercial/Industrial 36,737,300
 Total of tax. buildings 176,216,500

Public Utilities - Gas 323,200
 - Electric 3,701,900
 Valuation before exemptions 268,791,400
 Blind Exemp. Number 1 \$15,000 15,000
 Elderly Exemp. Number 14 555,000
 Total \$ Amt. of Exemptions 570,000
 Net valuation on which the tax
 rate is computed 268,221,400

Public Service Co. of NH 3,608,600
 *Seabrook Sirens 93,300
 Granite State Gas Transmission 142,000

Northern Utilities	171,300
Portland Natural Gas	10,000
Canal Elect. Co.	6,200
Connecticut Light/Power	3,700
EAU Power Corp.	10,400
Hudson Light/Power Co.	100
Mass Municipal	24,800
Montaup Electric Co.	5,000
New England Power Co.	8,500
NH Electric Corp.	3,500
Public Service Co. of NH	14,700
Taunton Munic Light	200
United Illuminating Co.	16,000
Vermont Electric Gen/Trans.	200

Elderly Exemption Count

Number of Individuals granted an

Elderly Exemp.	4 at \$30,000
	3 at 45,000
	5 at 60,000

TOTAL \$555,000

<u>Current Use Report</u>	<u># of acres</u>
Farm Land	1,021.26
Forest Land	2,182.47
Wet Land	188.08
Discretionary Easement/Golfcourse	247.00
Total # of acres exempt. under current use	3,638.81*
Total # of owners granted current use assessment	65
#of parcels in current use	199
* does not include Discretionary easemt.	

Tax Credits

Disabled Vets, etc. 4 @ \$1400	\$ 5,600
War serv/ credits 238 @ \$100	23,800
Total	29,400

APPROPRIATIONS ACTUALLY VOTED

(RSA 21-J:34)

TOWN OF GREENLAND, NH

Rockingham County

Date of Meeting: 3/10 & 3/14/98

C E R T I F I C A T E

This is to certify that the information contained in this form, was taken from official records and is correct to the best of our knowledge and belief.

/s/ Bruce L. Dearborn) Selectmen
/s/ Harry R. Dowling) of
/s/ James J. Wilbur) Greenland, NH

General Government

Executive	\$ 76,550
Election, Registration & Vital Statistics	35,583
Financial Administration	38,120
Legal Expense	29,000
Personnel Administration	36,806
Planning and Zoning	12,050
General Government Building	25,110
Cemeteries	10,510
Insurance	33,800
Advertising & Regional Assoc.	4,044
Other General Government	9,500
Police	333,183
Ambulance	4,200
Fire	62,110
Emergency Planning	2,000
Highways and Streets	134,355
Administration	15,360
Street Lighting	19,000
Solid Waste Collection	55,180

Solid Waste Disposal	97,100
Pest Control	32,682
Health Agencies & Hospitals	11,122
Health Administration	750
Direct Assistance	21,735
Other Programs	22,100
Parks & Recreation	35,550
Library	81,733
Patriotic Purposes	525
Conservation & Natural Resources	110
Interest on TAN	20,000
Machinery, Vehicles & Equipment	80,000
CRF Funds	108,000
Warrant Art. #8,11,12&13	54,972
To Agency Funds (State)	2,400
TOTAL APPROPRIATIONS	\$ 1,505,240

**ESTIMATED EXPENDITURES FOR
TOWN OFFICERS' SALARIES 1998**

Selectmen, Chairman	\$3,500
Selectmen, 2 @ \$2,500	6,000
Town Clerk/Tax Collector	20,823
Town Clerk Commissions	6,000
Supervisors	800
Sec/Treasurer Trust Funds	300
Dep. Town Clerk/Tax Collector	14,520
Health Officer	500
Town Treasurer	1,500
Total	\$53,943

**ACTUAL EXPENDITURES FOR
TOWN OFFICERS' SALARIES 1998**

Selectmen, Chairman	\$3,500
Selectmen, 2 @ \$2,500	6,288
Town Clerk/Tax Collector	21,025
Town Clerk, Commissions	5,837
Supervisors	800
Sec/Treasurer Trust Funds	300
Dep Town Clerk/Tax Collector	14,718
Health Officer	500
Town Treasurer	1,500
Total	\$54,468

SCHEDULE OF TOWN PROPERTY

As of December 31, 1998

<u>Description</u>	<u>Value</u>
Town Hall, Land & Buildings	\$1,195,000
Furniture and Equipment	110,000
Libraries, Land & Buildings	218,700
Furniture and Equipment	100,000
Police Department Equipment	105,000
Fire Dept Equipment	560,000
Highway Dept. Building	95,000
Equipment	32,500
Parks, Commons & Playgrounds	260,700
Schools, Land & Bldg., Equipment	5,396,700
Veterans Building/land	192,500
Town Dump, Building & Equipment	150,000
Cemeteries	305,000
All other Property & Equipment	550,000
Total	\$11,003,600

ANNUAL CITY/TOWN FINANCIAL REPORT
RSA Chapter 21-J
For the Year Ending December 31, 1998

General Fund

Revenue from Taxes

Property taxes	4,252,928
Land use change taxes	75,555
Other taxes	151,822
Interest & Penalties	29,795
TOTAL	4,510,100

Revenues from licenses, permits and fees

Business licenses and permits	12,085
Motor vehicle permit fees	510,920
Other licenses, permits, & fees	9,774
TOTAL	532,779

Revenue from State of New Hampshire

Shared revenue block grant	44,270
Highway block grant	47,869
Rooms/Meals Tax	45,235
Other State Grants	2,462
TOTAL	139,836

Revenue from charges for services

Income from departments	6,119
Other charges	47,381
TOTAL	53,500

Revenue from misc. sources

Sale of municipal property	101,475
Interest on investments	49,626
Rents of property	1,700
Fines and forfeits	682
Ins. dividends & reimbursements	299
Other misc. sources	10,798
TOTAL	164,580
Non-Revenue Receive	127

TOTAL REVENUES FROM ALL SOURCES 5,400,922

EXPENDITURES

General Government

Executive	83,441
Election, regist., vital statistics	34,928
Financial administration	35,979
Legal expense	32,921
Personnel administration	33,295
Planning & zoning	14,416
General government building	17,506
Cemeteries	11,397
Ins. not otherwise allocated	34,031
Adv. & regional association	4,107
Other general government	5,250
TOTAL	307,270

Public Safety

Police	347,569
Ambulance	9,659
Fire	56,343
Emergency management	-
TOTAL	413,571

Highways and streets

Administration	17,018
Highways and streets	111,322
Street lighting	18,876
TOTAL	147,216

Sanitation

Solid waste collection	56,017
Solid waste disposal	103,842
TOTAL	159,859

Health

Administration	595
Pest control	4,595
Health agencies & hospitals	11,122
Other health	27,844
TOTAL	44,156

<u>Welfare</u>	
Administration	2,858
Direct assistance	3,706
Elderly Tax Deferral	8,398
TOTAL	14,962

<u>Culture and Recreation</u>	
Parks and recreation	35,618
Library	79,183
Patriotic purposes	497
Conservation & Natural Resources	55
TOTAL	115,298

<u>Debt service</u>	
Int. on tax anticipation notes	14,151

<u>Capital outlay</u>	
Improvements other than buildings	102,799
CRF (Police Space)	54,000
CRF (Recreational Land)	54,000

<u>Payments to other governments</u>	
Taxes paid to county	310,410
Taxes paid to school district	2,598,480
Pmts. to other governments	1,505
TOTAL	2,910,395

TOTAL EXPENDITURES	4,337,732
--------------------	-----------

Rate of Taxation - 9 year history

The following is a comparison chart of the Tax Rate and the Percentage Portion over the past nine years.

Year	Tax Rate-Per \$1000 of Valuation			TOTAL
	TOWN	SCHOOL	CNTY	
1990				
Rate	3.44	8.94	.82	13.20
%	26.1	67.7	6.2	
1991				
Rate	3.17	8.93	.85	12.95
%	24.5	69.0	6.5	
1992				
Rate	3.17	10.62	.90	14.69
%	21.6	72.3	6.1	
1993				
Rate	3.51	11.29	1.02	15.82
%	22.2	71.4	6.4	
1994				
Rate	3.73	10.74	1.03	15.50
%	24.1	69.3	6.6	
1995				
Rate	3.19	11.31	1.10	15.60
%	20.5	72.5	7.0	
1996				
Rate	2.74	11.89	1.17	15.80
%	17.3	75.3	7.4	
1997				
Rate	2.86	12.01	1.18	16.05
%	17.8	74.8	7.4	
1998				
Rate	2.76	12.49	1.15	16.40
%	16.8	76.2	7.0	

The percentage of change over the past nine years is as follows.

TOWN	SCHOOL	COUNTY
-9.3%	+ 8.5%	+ .8%

TOWN OF GREENLAND, NEW HAMPSHIRE

REPORT ON EXAMINATION OF FINANCIAL STATEMENTS

DECEMBER 31, 1997

TOWN OF GREENLAND, NEW HAMPSHIRE
REPORT ON EXAMINATION OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997

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Bernard, Johnson & Company, P.C.

Certified Public Accountants and Business Advisors

INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Greenland
Greenland, NH 03840

We have audited the accompanying general purpose financial statements of the Town of Greenland, New Hampshire as of and for the year ended December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements, based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Town has not maintained a record of its general fixed assets and accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not presented in the financial report.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Greenland as of December 31, 1997, and the results of its operations and cash flows of its proprietary fund types and nonexpendable Trust Funds for the year then ended, in conformity with generally accepted accounting principles.

Bernard, Johnson & Company, P.C.

Portsmouth, New Hampshire
June 9, 1998

TOWN OF GREENLAND, NEW HAMPSHIRE

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1997

	Governmental Fund Types		Fiduciary Fund Type
	General	Special Revenue	Trust
ASSETS:			
Cash and cash equivalents	\$1,354,837	\$ 737	\$ 45,258
Investments - at market	-	-	165,259
Receivables			
Taxes-uncollected	254,579	-	-
Taxes-unredeemed	138,574	-	-
Elderly liens	69,437	-	-
Tax deeded property	12,931	-	-
Other	-	696	-
Amount to be provided for compensated absences	-	-	-
TOTAL ASSETS	\$1,830,358	\$1,433	\$210,517
LIABILITIES:			
Accounts payable	\$ -	\$ -	\$ 981
Due to school district	1,745,147	-	-
Compensated absences payable	-	-	-
TOTAL LIABILITIES	1,745,147	-	981
FUND EQUITIES:			
Reserved (Note 3)	111,551	-	-
Unreserved (deficit)	(26,340)	1,433	-
Unexpendable trust principal	-	-	187,313
Expendable trust income	-	-	22,223
TOTAL FUND EQUITIES	85,211	1,433	209,536
TOTAL LIABILITIES AND FUND EQUITY	\$1,830,358	\$1,433	\$210,517

The accompanying notes are an integral part of these financial statements.

Account Group	Total	
	(Memorandum only) (Note 4)	
General Long-Term Debt	1997	1996
\$ -	\$1,400,832	\$1,596,074
-	165,259	149,086
-	254,579	276,640
-	138,574	76,221
-	69,437	53,968
-	12,931	12,931
-	696	-
45,960	45,960	33,100
45,960	2,088,268	2,198,020
-	981	286
-	1,745,147	1,664,008
45,960	45,960	33,100
45,960	1,792,088	1,697,394
-	111,551	96,082
-	(24,907)	211,379
-	187,313	170,945
-	22,223	22,220
-	296,180	500,626
\$45,960	\$2,088,268	\$2,198,020

TOWN OF GREENLAND, NEW HAMPSHIRE

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1997

	Governmental Fund Types		Fiduciary Fund Type	Totals (Memorandum Only) (Note 4)	
	General	Special Revenue	Expendable Trusts	1997	1996
REVENUES:					
Taxes	\$4,114,241	\$ -	\$ -	\$4,114,241	\$3,926,839
State sources	130,761	-	-	130,761	112,783
Local sources	582,340	2,384	2,186	586,910	532,406
Investments	41,518	-	7,981	49,499	52,222
TOTAL REVENUES	4,868,860	2,384	10,167	4,881,411	4,624,250
EXPENDITURES:					
General government	415,176	-	7,595	422,771	346,673
Public safety	371,960	-	-	371,960	389,268
Highway and streets	203,738	-	-	203,738	176,281
Sanitation	147,934	-	-	147,934	128,559
Health & welfare	55,644	-	-	55,644	24,672
Parks & recreation	37,208	-	-	37,208	28,456
Debt service	14,521	-	-	14,521	10,461
Capital outlay & special warrants	21,063	-	-	21,063	28,921
Library	-	73,384	-	73,384	83,844
County	310,067	-	-	310,067	301,280
School district	3,441,814	-	-	3,441,814	3,108,008
Other	1,916	-	205	2,121	2,191
TOTAL EXPENDITURES	5,021,041	73,384	7,800	5,102,225	4,628,614
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(152,181)	(71,000)	2,367	(220,814)	(4,364)
OTHER FINANCING SOURCES (USES)					
Operating transfers-in	-	72,364	-	72,364	79,127
Operating transfers-out	(70,000)	-	(2,364)	(72,364)	(79,127)
TOTAL OTHER FINANCING SOURCES (USES)	(70,000)	72,364	(2,364)	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(222,181)	1,364	3	(220,814)	(4,364)
FUND BALANCE - BEGINNING	307,392	69	22,220	329,681	334,045
FUND BALANCE - ENDING	\$ 85,211	\$ 1,433	\$ 22,223	\$ 108,867	\$ 329,681

The accompanying notes are an integral part of these financial statements.

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES

TOWN OF GREENLAND, NEW HAMPSHIRE

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1997

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Taxes	\$4,093,425	\$4,114,241	\$ 20,816
State sources	138,389	130,761	(7,628)
Local sources	483,384	582,340	98,956
Investments	20,010	41,518	21,508
 TOTAL REVENUES	 4,735,208	 4,868,860	 133,652
EXPENDITURES:			
General government	335,363	415,176	(79,813)
Public safety	392,581	371,960	20,621
Highway and streets	189,600	203,738	(14,138)
Sanitation	146,103	147,934	(1,831)
Health & welfare	75,723	55,644	20,079
Parks & recreation	34,175	37,208	(3,033)
Debt service	20,000	14,521	5,479
Capital outlay & special warrants	110,100	21,063	89,037
Library	-	-	-
County	310,067	310,067	-
School district	3,441,814	3,441,814	-
Other	2,300	1,916	384
 TOTAL EXPENDITURES	 5,057,826	 5,021,041	 36,785
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(322,618)	(152,181)	170,437
OTHER FINANCING SOURCES (USES)			
Operating transfers-in	-	-	-
Operating transfers-out	(74,055)	(70,000)	4,055
 TOTAL OTHER FINANCING SOURCES (USES)	 (74,055)	 (70,000)	 4,055
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(396,673)	(222,181)	174,492
FUND BALANCE - BEGINNING	307,392	307,392	-
FUND BALANCE - ENDING	\$ (89,281)	\$ 85,211	\$174,492

The accompanying notes are an integral part of these financial statements

Special Revenue Fund Types		
Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -
-	-	-
-	-	-
-	2,384	2,384
-	2,384	2,384
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
74,055	73,384	671
-	-	-
-	-	-
-	-	-
74,055	73,384	671
(74,055)	(71,000)	3,055
74,055	72,364	(1,691)
-	-	-
74,055	72,364	(1,691)
-	-	-
-	1,364	1,364
69	69	-
\$ 69	\$ 1,433	\$1,364

TOWN OF GREENLAND, NEW HAMPSHIRE

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - ALL PROPRIETARY FUND TYPES & SIMILAR TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1997

	Fiduciary Fund Type Non Expandable Trusts
REVENUES:	
New trusts	\$ 500
Realized gain on investments	5,014
Unrealized gain on investments	<u>10,854</u>
TOTAL REVENUES	16,368
EXPENDITURES	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	16,368
FUND BALANCE AT BEGINNING OF YEAR	<u>170,945</u>
FUND BALANCE AT END OF YEAR	<u>\$187,313</u>

The accompanying notes are an integral part of these financial statements.

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TOWN OF GREENLAND, NEW HAMPSHIRE

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES & SIMILAR TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1997

	Fiduciary Fund Type Non-Expendable Trusts
CASH FLOWS FROM OPERATING ACTIVITIES:	
Operating income	\$16,368
NET CASH PROVIDED BY OPERATIONS	16,368
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of securities	(15,568)
NET CASH USED IN INVESTING ACTIVITIES	(15,568)
NET INCREASE IN CASH	800
CASH - BEGINNING	24,304
CASH - ENDING	\$25,104

The accompanying notes are an integral part of these financial statements.

TOWN OF GREENLAND, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997

1. REPORTING ENTITY:

The Town of Greenland (the Town) was incorporated in the early 1700s under the laws of the State of New Hampshire and operates under an elected three-member Board of Selectmen. In fiscal year 1997, it was determined that no entities met the required Government Accounting Standards Board statement #14 criteria of component units.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Town of Greenland, New Hampshire, conform to Generally Accepted Accounting Principles (GAAP). The Town's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. Proprietary funds apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails.

Basis of Presentation-Fund Accounting

The activities of the Town are accounted for through the use of several funds and an account group. Each fund or account group is a separate accounting entity utilizing separate sets of self-balancing accounts which are summarized by type in the financial statements. The following fund types and account group are used by the Town:

Governmental Funds

Government Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources and the related liabilities (except those accounted for in fiduciary and proprietary funds) are accounted for through governmental funds. The measurement focus is based upon determination of changes in financial position, rather than upon net income determination. The following are the Town's governmental fund types:

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. Most revenue and expenditures of a general government nature are accounted for in this fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to specified purposes.

(Continued)

TOWN OF GREENLAND, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997
(Continued)

Fiduciary Funds

Trust and Agency Funds - Fiduciary Funds are used to account for assets held by the Town in a trustee capacity. These include Expendable Trusts, Non-expendable Trusts and Agency Funds. Non-expendable Trusts are held by the Town whereby the principal balance cannot be spent; however, investment earnings may be spent for the intended purpose, while Expendable Trusts are accounted for similar to governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups

Long-Term Debt Group - The Long-Term Debt Group is used to account for debts and obligations not accounted for in the respective governmental funds.

Basis of Accounting

Basis of Accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

All Governmental Funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Property tax revenue is measured in the year levied.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due.

All Proprietary Funds and Non-expendable Trust and Pension Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(Continued)

TOWN OF GREENLAND, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997
(Continued)

Cash and cash equivalents - The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments - Investments are stated at market value as required by Statement of Financial Accounting Standards (SFAS) No. 115 Accounting for Certain Investments in Debt and Equity Securities. Marketable equity securities and debt securities should be classified as either held to maturity, trading, or available-for-sale. Debt securities classified as held-to-maturity should be reported in the balance sheet at amortized cost. Trading securities and available-for-sale securities are reported at fair value.

Accounting for Encumbrances - Encumbrance accounting is used for the General Fund and special revenue funds. Encumbrances are recorded when purchase orders are issued but are not considered expenditures until liabilities for payments are incurred. Encumbrances are reported as a reservation of fund balance on the balance sheet. Encumbrances do not lapse at the close of the fiscal year but are carried forward as reserved fund balance until liquidated.

Budgetary Control - An annual appropriated budget is adopted for the Town's general fund. Budgets are prepared by the budget committee and selectmen on a detailed line-item basis. Revenues are budgeted by source. Expenditures are budgeted by department and character (salaries, utilities, supplies, etc.). The budget is voted on and enacted at Town Meeting in the aggregate. The final budget is then presented to the Department of Revenue Administration for their review and approval of the tax rate. Certain limitations set by state statute must be adhered to before the rate is established. Since the budget is voted on in the aggregate the total becomes the legal level of control. Within this control level, the selectmen may transfer appropriations without further action from the Town.

I. APPROPRIATED AND RESERVED FUND BALANCE:

Reservations of fund balances represent amounts that are not appropriable or are legally segregated for a specific purpose. Reservations have been made to designate the portion of the fund balance which is not available currently for the following items:

Coakley landfill taxes	\$ 29,183
Elderly lien	69,437
Tax deeded properties	12,931
	<u>\$111,551</u>

The Coakley landfill reservation is for the unpaid real estate taxes from 1988-1997. The property has not been tax deeded to the Town because of potential liability for the environmental impairment of the real estate involved.

Elderly lien and tax deeded property reservations have been made to offset those items which are not currently available for appropriation.

(Continued)

TOWN OF GREENLAND, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997
(Continued)

4. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW:

Total columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation since interfund elimination's have not been made.

5. PROPERTY TAX CYCLE:

Property taxes are based on values assessed as of April 1, and are normally due by December 1, or thirty days subsequent to mailing date, whichever is later. Taxes due and unpaid after the respective due date are subject to interest at 12%. The Town has an ultimate right to foreclose on property for which taxes have not been paid. 90 days after the taxes become delinquent the tax collector can initiate the tax lien/sale procedure by notifying the taxpayer by certified mail that they have 32 days to pay the bill or a lien shall be recorded against the property at the Registrar of Deeds. Once such lien is placed, interest increases to 18%.

If full redemption of such outstanding tax lien is not timely made within two years of the execution of the lien, including statutory interest and costs accrued thereon, a tax deed may be issued to the holder of such lien pursuant to RSA 80:38 or RSA 80:76, and disposed of as the deed holder shall determine.

6. PROPERTY, PLANT AND EQUIPMENT:

The Town has not maintained a complete record of general fixed assets and accordingly a complete statement of general fixed assets required by generally accepted accounting principles is not included.

7. CASH AND INVESTMENTS:

RSA 48:16 requires that all funds belonging to the Town shall be deposited in solvent banks within the state, except funds may be deposited in banks outside the state if such banks pledge and deliver collateral to the state treasurer of equal value as the funds deposited. There is no requirement of an in-state bank to collateralize deposits in excess of FDIC insurance.

(Continued)

TOWN OF GREENLAND, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997
(Continued)

CASH AND INVESTMENTS (continued)

The Town's cash deposits and investments at December 31, 1997, are categorized by maturity date and by the level of risk assumed by the Town. The risk categories are defined as follows:

- (1) Insured or collateralized with securities held by the Town or its agent in Town's name;
- (2) Collateralized with securities held by the pledging financial institution's trust department or agent in the Town's name;
- (3) Uncollateralized or uninsured for which securities are held by the financial institution's trust department or agent but not in the Town's name.

At December 31, 1997, the Town's deposits and investments consisted of the following:

	Categories				Market
	1	2	3	Balance	Value
Demand deposits	\$145,995	-	\$1,254,837	\$1,400,832	\$1,400,832
Securities	-	-	165,259	165,259	165,259
	<u>\$145,995</u>	<u>-</u>	<u>\$1,420,096</u>	<u>\$1,566,091</u>	<u>\$1,566,091</u>

8. COMPENSATED ABSENCES:

Full-time permanent employees are granted vacation and sick leave benefits in varying amounts based upon tenure. In addition, an eligible employee who resigns, retires, or is discharged will be paid the employee's accumulated unused vacation and sick pay. The employee shall receive the entire amount of accumulated vacation time (which is subject to a 10-day annual carryover restriction) and shall receive unused sick pay up to a 60-day maximum to be paid at one-half the rate of the employee's rate of pay.

The estimated current portion of the liability for vested vacation and sick leave benefits attributable to the Town's governmental funds is recorded as an expenditure and liability in the respective fund. The long-term portion is recorded in the General Long-term Debt Account Group.

TOWN OF GREENLAND, NEW HAMPSHIRE

DETAILED STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
TAXES:			
Property	\$4,151,157	\$4,154,886	\$ 3,729
Land use charge	50,000	60,980	10,980
Yield tax	100	-	(100)
Discounts	(107,832)	(101,625)	6,207
	4,093,425	4,114,241	20,816
STATE SOURCES:			
Shared revenues	77,364	77,368	4
Highway subsidies	48,475	48,475	-
Other	12,550	4,918	(7,632)
	138,389	130,761	(7,628)
LOCAL SOURCES:			
Outside Police details	40,000	27,866	(12,134)
Motor vehicle registrations	376,100	469,518	93,418
Franchise fee	6,000	9,215	3,215
Interest on deposits	20,010	41,518	21,508
Rent & sale of Town property	500	2,751	2,251
Permits, filing fees	3,100	2,956	(144)
Dog licenses	2,000	2,779	779
Interest & penalties on taxes	16,500	24,093	7,593
Income from departments	15,624	15,458	(166)
Insurance	-	8,008	8,008
Refunds	1,560	16,877	15,317
Other	22,000	2,819	(19,181)
	503,394	623,858	120,464
TOTAL REVENUES	\$4,735,208	\$4,868,860	\$133,652

TOWN OF GREENLAND, NEW HAMPSHIRE

DETAILED STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES:			
GENERAL GOVERNMENT:			
Executive	\$ 68,805	\$ 78,476	\$ (9,671)
Election, registration, and vital statistics	30,778	31,377	(599)
Financial administration	32,580	41,841	(9,261)
Legal	29,000	31,684	(2,684)
Employee benefits	30,077	28,508	1,569
Planning and zoning	27,400	20,267	7,133
General government buildings	25,100	48,087	(22,987)
Cemeteries	9,500	12,380	(2,880)
Insurance	50,378	46,028	4,350
Regional association	3,745	3,950	(205)
Abatements/Refunds	8,000	51,856	(43,856)
Contingency	20,000	20,722	(722)
	<u>335,363</u>	<u>415,176</u>	<u>(79,813)</u>
PUBLIC SAFETY:			
Police	325,781	311,078	14,703
Fire	60,500	55,557	4,943
Conservation commission	100	-	100
Emergency management	2,000	423	1,577
Ambulance	4,200	4,902	(702)
	<u>392,581</u>	<u>371,960</u>	<u>20,621</u>
HIGHWAYS & STREETS:			
Town maintenance	170,600	183,995	(13,395)
Street lights	19,000	19,743	(743)
	<u>189,600</u>	<u>203,738</u>	<u>(14,138)</u>
SANITATION:			
Trash pick-up	146,103	147,934	(1,831)
HEALTH & WELFARE:			
General assistance	28,362	11,759	16,603
Health department	14,206	10,090	4,116
Animal control	4,950	4,524	426
Mosquito control	28,205	29,271	(1,066)
	<u>\$ 75,723</u>	<u>\$ 55,644</u>	<u>\$ 20,079</u>

TOWN OF GREENLAND, NEW HAMPSHIRE

DETAILED STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES (Cont'd)			
PARKS & RECREATION:			
Parks & recreation program	\$ 33,650	\$ 36,715	\$ (3,065)
Patriotic & Historical	525	493	32
	<u>34,175</u>	<u>37,208</u>	<u>(3,033)</u>
DEBT SERVICE:			
Interest - short term	<u>20,000</u>	<u>14,521</u>	<u>5,479</u>
CAPITAL OUTLAY & SPECIAL WARRANTS:			
Salt marsh restoration	20,000	10,000	10,000
Recycling	9,500	7,463	2,037
Winnicutt watershed	4,000	2,000	2,000
Child/family services	700	700	-
Aids response	500	500	-
Red cross	400	400	-
Roll on/off truck	75,000	-	75,000
	<u>110,100</u>	<u>21,063</u>	<u>89,037</u>
STATE	<u>2,300</u>	<u>1,916</u>	<u>384</u>
COUNTY	<u>310,067</u>	<u>310,067</u>	<u>-</u>
SCHOOL DISTRICT	<u>3,441,814</u>	<u>3,441,814</u>	<u>-</u>
TOTAL EXPENDITURES	<u>5,057,826</u>	<u>5,021,041</u>	<u>36,785</u>
EXCESS DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(322,618)</u>	<u>(152,181)</u>	<u>170,437</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers-in	-	-	-
Operating transfers-out	<u>(74,055)</u>	<u>(70,000)</u>	<u>4,055</u>
TOTAL OTHER SOURCES (USES)	<u>(74,055)</u>	<u>(70,000)</u>	<u>4,055</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(396,673)</u>	<u>(222,181)</u>	<u>174,492</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>307,392</u>	<u>307,392</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ (89,281)</u>	<u>\$ 85,211</u>	<u>\$174,492</u>

REPORT OF TOWN CLERK

Jan. 1st to Dec. 31st, 1998

Auto Registrations	\$505,232.00	
Decals, MV - Total to Town	5,687.50	
Dog Licenses w/fines	\$3,293.00	
Less fees	<u>466.00</u>	2,827.50
Marriage Licenses		532.00
Sale of Town Property (Copier, Zoning books, check lists)		1,059.25
Vital statistics copy fees to State Treasurer		173.00
Bad check charges,		325.00
Dog Fines (Civil Forfeitures)		382.00
Dump permits purchased		2,100.00
Filing fees		6.00
Filings, Planning Board		4,089.00
Filings, Board of Adjustment		75.00
TOTAL TO TREASURER	\$522,488.25	

REPORT OF THE BOARD OF SELECTMEN

The Selectmen have experienced a typical year at the town office. We continue to upgrade the town's highways and drainage systems. We have replaced or installed several new catch basins. The railroad crossings have all been replaced. Bayshore and Caswell Drive have been resurfaced and tree limbs and bushes have been removed where vision has been obstructed.

We have a concern over the quality of hot top that is available and fear that resurfaced roads will not last as long as in prior years. This will require more resurfacing each year to maintain our road schedule.

We have nearly finished cleaning up the dump site by the transfer station. Because of this we anticipate a lower cost when the state requests to close the site. We have had some of the gravel at the town gravel pit screened for use to re-do road shoulders in the town this next year.

As you know the town and the school utilize property taxes for revenue, therefore the accurate and up to date inventories are important. The property assessment and inventory system has been upgraded to include a mirror drive to protect the information if the system should crash.

Any citizen wishing to review their property assessment records can come to the town office, operate the systems terminal and print out their information with a digital picture of their property.

This system enables the same two people to handle a doubling of the inventory over the last 20 years by eliminating the manual filing and printing.

The Selectmen have worked with the Planning Board to improve the wording in the Zoning Ordinances to make them less ambiguous. In our litigious society council is often involved in the differences of interpretation.

After two and one half years and great expense to the Town of Greenland, the Supreme Court of the State of New Hampshire found in favor of the Selectmen concerning a zoning enforcement issue.

We encourage you to support the CIP for the town, as we continue to build an average of 25 new homes every year.

Greenland's volunteer government with our citizens sitting on our boards and committees is what makes Greenland a progressive community to live in.

Especially valuable is our volunteer fire department and emergency medical technicians who spend hundreds of hours in training to provide us with certified services.

I would like to thank Harry Dowling for his many years of service to the various committees and boards of Greenland knowing the move to Maine was a dream come true.

In closing I would refer you to the chart showing the amount of your tax dollars used to run the municipality, a result of the efforts of all the town employees.

Respectfully submitted,
for the Board of Selectmen
Bruce Dearborn

Welfare Official's Report

General Assistance is designed to provide short-term assistance to eligible residents of the Town of Greenland. Assistance is granted for help with basic needs such as shelter, food, utilities, funerals and medical needs and is always done in the form of a voucher. All recipients of General Assistance agree to reimburse the Town when they return to an income status which allows them to do so.

Greenland residents received assistance with fuel bills from the Fuel Assistance program administered by Rockingham County Action Program. Some also received emergency assis-

tance under FEMA monies that was available through this program. Many low-cost, nutritional meals were provided at home under the Meals on Wheels program.

In addition, the Town of Greenland received money in reimbursements from former recipients and agencies.

I would like to thank all the organizations who have assisted those in need. You have shown that Greenland is a wonderful community. I would also like to thank the Board of Selectmen, our Town Administrator and fellow co-workers for their cooperation and support throughout the year.

Respectfully submitted,
Robin McGlone

Capital Improvement Plan

1. Attached is the proposed CIP covering the years 1999 through 2004. In developing this plan, the Committee reviewed and evaluated submissions from each town department, interviewed the Police and Fire Chiefs, and toured the police department.

1. The CIP Committee recommends the following:

A.\$90,000 - Replace 1986 Ambulance (Fire Department) - With 20,500 miles, which is considered high for an ambulance, Chief Collins expressed concerns with our current ambulance's safety and reliability (it has worn steering, problems with cold engine start-ups, etc.). Maintenance costs have been increasing \$957 (1995); \$697 (1996); \$2,050 (1997); \$2,450 (1998). The ambulance is

outdated and does not have adequate storage space for equipment. The \$90,000 is the cost for the ambulance alone; the equipment on hand can be used to furnish it so no additional costs would be required.

Chief Collins discussed the feasibility of contracting with Portsmouth to regionalize service. Regionalization is popular in other parts of the country, and is becoming more accepted in New England. To date, he has attended one meeting with Portsmouth officials but does not have a timeframe for when this agreement might be reached. If a contract was put into place, Station 2 in Portsmouth would respond to Greenland's ambulance calls. Local volunteers would still be toned out to assist with calls, however, based on the nature of a call, they could opt to bypass those which were non-emergent. Due to the type of call or availability of volunteers, it often happens that calls now have to be toned out more than once for volunteers to show up. In the time it takes to be re-toned, the Portsmouth ambulance could already be responding to the call. In addition, local volunteers are now required to transport the victims to the hospital, complete paperwork, and clean the ambulance. This usually results in a call taking significant time (between 2-3 hours per call), that volunteers cannot afford to spend. If Portsmouth services were used, their personnel would transport the victim to the hospital and complete the required paperwork, freeing up our volunteers.

Regardless of whether a regionalization agreement is reached, Chief Collins feels it is necessary to purchase an ambulance in 1999 due to the safety and reliability issues. The unit he priced meets Portsmouth specifica-

tions. One option he presented, if an agreement with Portsmouth is reached in the future, would be to lease this new ambulance to them in exchange for service until our purchase price was recouped. Another option would be to resell the ambulance at a future date. If either of the above options was to occur, he would need to move up the year for replacing the 1988 rescue truck. (It is currently scheduled for replacement in 2003.)

The Chief discussed the options of contracting with a private ambulance company (he felt they were unreliable based on experiences from other towns) and a pay-per-call force (it might still be difficult to get volunteers to show up consistently for non-emergency calls).

B. \$53,000 - Increase and Improve the Capacity of Police Department Facilities. Total Projected: \$160,000; Current Capital Reserve Fund: \$54,000 (Police Department): Chief Blanchard addressed the urgency of upgrading the police facilities since the current building is 20 years old and the town and police department have significantly grown during that time. The current facility was built for a two-person force; today, it is used for five full-time and two part-time officers. The present conditions are dangerous to the officers' and prisoners' safety and leave the town vulnerable to a lawsuit since there is no way to secure a prisoner or protect townspeople from prisoners when they are in the department. Chief Blanchard distributed a newspaper article to emphasize that other towns are building departments that include the same facilities. The Committee recommends that \$53,000 be added to the capital reserve fund in 1999 to be saved towards the construction, furnishing and

equipment costs of an upgraded police facility.

C. \$20,000 - Warrant Article: Feasibility Architecture and Engineering Studies for the Police Department Facilities: Two options were discussed with respect to upgrading the Police Department facilities. Chief Blanchard proposed an addition to the current police facility, expanding it 26 feet into the town parking lot. The addition would include office space, a soundproofed interview room, showers and lockers, evidence room, holding cells, secured reception area, booking room, and sally port for the cruisers so prisoners could be secured when brought into the station. Based on inputs provided by an architect, the Chief estimated the cost of constructing this addition at \$160,000.

The second option discussed was a stand-alone facility. Even though it would cost more, it could potentially better serve the needs of the town in the future.

In order to determine what the best solution is for Greenland in the long term, formal feasibility and architecture and engineering studies must be completed. The Committee's recommendation is that a warrant article for \$20,000 (outside of the CIP) be submitted at town meeting to accomplish these studies, with the rationale that they be completed in 1999, so the remaining funds can be raised in 222, with construction getting underway that same year.

D. \$25,000 - Purchase Recreational Lands on Great Bay for Resident Use. Total Projected: \$300,000 (Recreation Department): The Town of Greenland does not currently own any land on the Great Bay that is readily accessible to residents. While land is valuable to a town

to enhance the quality of life, studies have shown that undeveloped land costs taxpayers less in the long term because it does not require town services to the same extent as land which has been developed. The parcel under consideration is about 6 acres. It is not currently on the market, however, there is a good possibility that it will become available in the future. The CIP Committee recommends that the Town set up a capital reserve fund to accrue funds over a 6-year period to purchase land on the Bay. The Conservation Commission highly endorses this proposal.

E. \$60,000 - Purchase Land for Recreation Fields in Vicinity of School. Total Projected: \$250,000; Current Capital Reserve Fund: \$54,000 (Recreation Department): Because a capital reserve fund was established in 1998 towards purchasing land for recreational fields, the CIP Committee recommends that the Town continue to set aside funds for this land.

Respectfully Submitted,
Eve Fralick
CIP Committee Chairperson

GREENLAND, NH
CAPITAL IMPROVEMENT PLAN (1999-2004)

CAPITAL ITEM BY DEPARTMENT	1999	2000	2001	2002	2003	2004	TOTAL
Emergency Management							
Replace communications tower and update associated equipment				\$78,500			\$78,500
SUBTOTAL	\$0	\$0	\$0	\$78,500	\$0	\$0	\$78,500
Fire Department							
Replace 1986 ambulance	\$90,000						\$90,000
Repair rust and paint on 2 firetrucks		\$20,000					\$20,000
Replace 1988 rescue truck					\$38,000		\$38,000
SUBTOTAL	\$90,000	\$20,000	\$0	\$0	\$38,000	\$0	\$148,000
Police Department							
Increase and improve capacity of Police Department facilities (construction, furnishings, equipment). Total Projected: \$160,000 -- Capital Reserve Fund \$54,000	\$53,000	\$53,000					\$106,000
Replacement of in car video systems			\$15,000				\$15,000
SUBTOTAL	\$53,000	\$53,000	\$15,000	\$0	\$0	\$0	\$121,000
Recreation Department							
Purchase recreational land on Great Bay for resident use	\$25,000	\$50,000	\$50,000	\$50,000	\$50,000	\$75,000	\$300,000
Purchase land for recreation fields (baseball, soccer, tennis courts) in vicinity of school Total Projected: \$250,000 -- Capital Reserve Fund: \$54,000	\$60,000	\$60,000	\$76,000				\$196,000
Build recreation fields				\$150,000	\$150,000		\$300,000
SUBTOTAL	\$85,000	\$110,000	\$126,000	\$200,000	\$200,000	\$75,000	\$796,000
Trustee of the Trust Funds							
Development of town cemetery layout						\$25,000	\$25,000
Build pavilion for cold storage						\$50,000	\$50,000
SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$75,000	\$75,000
Weeks Public Library							
Set aside funds for new building (\$1,606,000 total); construction proposed for 2007					\$100,000	\$115,000	\$215,000
SUBTOTAL	\$0	\$0	\$0	\$0	\$100,000	\$115,000	\$215,000
TOTAL ANNUAL REQUESTS	\$228,000	\$183,000	\$141,000	\$278,500	\$338,000	\$265,000	\$1,433,500

HEALTH OFFICER REPORT 1998

Investigations of reported ground water contamination and faulty/failed waste disposal systems were investigated. Systems found in a failure mode were repaired. Commercial and certain food services facilities were inspected for compliance with applicable regulations.

Attendance at seminars and meetings helped further the professional knowledge of the Health Officer.

Wallace S. Berg

Each citizen bears responsibility for the general health of the community. When we permit our land and home sites to become littered with old vehicles, trash and other waste products, we do a disservice to our neighbors and ourselves. Not only are these areas unsightly, but they frequently become a breeding ground for rodents and vermin, and a potential health problem for the community. If you are aware of any of these conditions please call your selectman or the Health Officer.(433-3169).

W-2 WAGES PAID
TO ALL FULL TIME
TOWN EMPLOYEES
FROM ALL SOURCES

NAME/TITLE	97 WAGES	98 WAGES
Scot Blanchard Police Chief	51,989.80	53,293.69
Michael Hunkins Detective/ACO	43,782.38	42,099.99
Anthony O'Connell Patrolman		14,033.88*
Richard Rugg Town Administrator	37,768.82	43,972.31
Dawn Sawyer Patrolman	33,973.96	35,798.37
Thomas Simmons Patrolman	37,773.17	38,421.22
Victor Voglino Sargent	41,050.45	35,115.42**

* Hired as of 08/08/98

** Resigned as of 10/30/98

TREASURER'S REPORT

TAX COLLECTOR

Property taxes	\$4,252,927.96
Interest on Property Tax	9,025.30
Tax Sales Redeemed	148,673.62
Interest and costs	20,769.47
Land Use Change Tax	75,555.00
Tax Sale	70,120.74
Tax Refund	1,462.54

Town Clerk

Motor Vehicle/Boat Permits	\$505,232.00
Dog Licenses	2,827.50
Filing Fees	6.00
Marriage Licenses	532.00
Planning Board	4,089.00
Board of Adjustment	75.00
Vital Statistics	173.00
Dump Permits	2,100.00
Sale of Town Property	101,171.25
Bad Check Charges	325.00
Fines and Forfeits	382.00
Motor Vehicle Decal Fees	5,687.50

State of New Hampshire

Shared Revenue	\$44,270.36
Highway	47,868.78
Railroad Tax Distribution	374.15
Rooms & Meals Tax	45,235.47
Other State Grants	1,457.56

Other Income

Trust Funds	\$10,000.00
Refunds	126.99
Franchise Fee	12,060.01
Rental - Town Property	1,700.00
Insurance Reimbursement	298.74
Revenue from Service	200.00
Revenue - Misc. Sources	8,252.69
Elderly Tax Lien/Int.	14,066.42
Reimb. Police Outside Details	45,043.75

Reimbursement Recording Plans	32.00
" Welfare	420.00

First Savings of New Hampshire/VNB

Tax Anticipation Note	\$1,000,000.00
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Fleet Bank

Interest on Deposits	48,752.98
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Cash on hand 1/1/98	1,354,736.52
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Total	\$7,836,031.30
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Selectmen's Orders	5,410,120.24
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Returned Check/Not Collectible	17.00
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Cash on hand 12/31/98	\$2,425,894.06
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TAX COLLECTOR'S REPORT, TOWN OF GREENLAND

Fiscal Year Ended December 31, 1998

-DR-

		LEVIES OF	
		1997	1998
<u>Uncollected Taxes, Beginning Fis. Year</u>			
Property Taxes		244,429.00	
Land Use Change Tax		10,150.00	
<u>Taxes Committed to Collector:</u>			
Property Taxes	\$4,374,183.00		
Land Use change tax	75,555.00		
<u>Overpayment</u>			
Property Taxes	1,462.54		
Interest, Delinquent Taxes	774.09	12,160.96	
TOTAL DEBITS	\$4,451,974.63	\$266,739.96	
-CR-			
<u>Remittances to Treas. Dur. Fis. Year</u>			
Property Taxes	\$4,062,709.76	\$243,237.23	
Land Use Change Tax	75,555.00	10,150.00	
Interest on Taxes	774.09	12,160.96	
Penalties	3,667.00		
Discounts Allowed	103,441.54		
<u>Uncollected Taxes End of Fis. Year</u>			
Property Taxes	205,827.24	1,191.77	
Land Use Change Taxes	10,150.00		
TOTAL CREDITS	\$4,451,974.63	\$266,739.96	

Fiscal Year Ended December 31, 1998

LEVIES OF

60

TAX COLLECTOR'S REPORT
SUMMARY OF TAX LIEN ACCOUNTS
 Fiscal Year Ended December 31, 1998
 Town of Greenland
 -DR-

	TAX LIENS ON LEVIES OF:		
	<u>1997</u>	<u>1996</u>	<u>1995</u> <u>PRIOR</u>
Unredeemed Tax Bal.			
Beg. Fis. Yr.		\$90,114.02	\$19,319.48
Liens executed			\$29,140.24
during Fis. Yr.	\$70,120.74		
Int/cost collected after			
lien execution	2,761.56	10,882.18	7,125.73
			40.00
TOTAL DEBITS	\$72,882.30	\$100,996.20	\$26,445.21
			\$29,180.24
Remittance to treas.			
Redemptions	\$ 55,075.85	\$ 74,278.29	\$ 19,319.48
Int/costs after lien exec.	2,761.56	10,882.18	7,125.73
Unredeemed liens end of yr	15,044.89	15,835.73	\$ 29,180.24
TOTAL CREDITS	\$ 72,882.30	\$100,996.20	\$ 26,445.21
			\$ 29,180.24

Shirley G. Hoonhout, Town Clerk-Tax Collector

Recycling Committee

In 1998, the town's recycling program continued to experience a consistent level of participation and success compared to past years. Six tons of recyclable material were collected on average each month during the year. This means that 72 tons of your household waste were diverted from the town's waste stream in 1998!

Voluntary drop-offs of recyclable material are held at the town office parking lot on the first and third Saturdays of the month from 8 AM until noon. Materials accepted on both Saturdays include clear, green, and brown glass containers; #1 and #2 plastic containers; and aluminum and steel cans. Newspaper is also accepted on the first Saturday of the month only. **Containers should be rinsed clean and all lids and caps should be discarded.** To prevent odors and facilitate unloading of material at Saturday morning drop-offs, we recommend recyclables be stored and transported in large open containers such as cardboard boxes or plastic recycling bins. **Finally, we request you separate your aluminum cans, which the Friends of the Library cash in to support various initiatives at the Weeks Library.**

Recognizing your support for the recycling program each year since its establishment at town meeting in 1992, the Selectmen have created a permanent budget line item to appropriate funds for the program instead of the traditional Recycling Program warrant article.

Thanks to those of you who so readily volunteer at our bimonthly drop-offs. We always welcome new volunteers - just ask as you

deliver your recyclables on Saturday morning. Volunteers commit to assisting in two hour shifts, 8-10 AM or 10 AM-noon. It's a good way to serve your town while meeting fellow residents and catching up on town happenings!

Rich Carlin - Chairman

Skip Baghdoyan

Dick Rugg

Carl Mueller

Nancy Zuba

RECREATION REPORT

Another year of Recreation has come and gone here in Greenland. All our programs went very well, especially soccer which is growing every year. This last year we had 225 kids playing soccer.

Our facilities are in the best shape that they have been in years. It takes a lot of work and care to keep them in shape.

Not much to say this year everything is going very well.

We wish to thank all coaches, managers, officials, parents and mothers for their time, money, effort and enthusiasm that you have shown for the children who take part in the various Recreational Programs here in Greenland. We especially want to thank Ken Brown, Gene Jones, and Rich Carlin who coordinated our soccer, basketball and softball programs - VERY HUGE THANKS.

Please continue to support your Recreation Department. Have a prosperous and healthy 1999. God Bless and Thanks.

Bob Krasko - Chairman

Bruce Ralston, Ron Myers,

Ivy Leonard, Jon Bowie

Contracted Services		\$550.00
Entrance Fee		465.00
Equipment Replacement	Baseball	1,845.00
"	Permanent	7,354.00
"	Rental	1,398.00
Grounds Keeping		8,254.00
Supplies		455.00
Power	Caswell Field	576.00
"	Sunset Field	1,547.00
Damages		228.00
Equipment Replacement	Soccer	1,982.00
"	" Basketball	1,618.00
"	" Softball	905.00
TOTAL		27,176.00

TOWN OF GREENLAND
1998 REPORT
OF
EMERGENCY MANAGEMENT

The major activity carried out by Greenland Emergency Management during 1998 was associated with training exercises.

In June, the Federal Emergency Management Agency (FEMA) conducted a full day test of the Radiological Emergency Response Plan related to Seabrook Station. Two drills, conducted by the New Hampshire Office of Emergency Management preceded this. These tests involved all of the Town Agencies and Departments. The Town of Greenland scored 100% in all phases of the drill. The latest revision of the Town of Greenland, RERP, as well as the State of New Hampshire plan, are on file at the Weeks public library for any citizen to review.

The second major event that the Town participated in was a FEMA exercise to test the ability of States and Communities in the Northeast to deal with a major hurricane. Members of the Police and Fire Departments and the Board of Selectmen attended this training.

Work continued on updating the Town Basic Emergency Management Operation Plan, which is designed to provide a plan of action for the various town agencies to follow in the event of any number of situations that may befall the community. The Hazardous Materials Response Plan is an annex to the basic plan which specifically deals with hazardous materials, both stored or transported through the community, as defined under Federal Sara

Title III. A copy of these will also be available at the library upon completion of the updates.

There were other Emergency Operations Center training sessions held during 1998 involving the Police and Fire departments as well as the Selectmen, Town Clerk, Town Administrator and a representative from the Greenland Central School.

I would urge individuals in the community who may have special needs or require special assistance during an emergency to contact the Town Clerk, or myself so that we can have this information on file to help you if the need arises. This information will be held in strict confidence.

We are always looking for members of the community who would be interested in joining our Emergency Management Team. There are many different ways to help and participate in helping your neighbors in time of need, so again, please contact me or stop by the Town Clerk's office and pick up an application.

Kenneth N. Fernald
Emergency Management Director

REPORT OF THE PLANNING BOARD

1998 proved to be a very busy year for the planning board. We met over 20 times with work sessions and regular business. Many public hearings were held, some with standing room only attendance. The planning board feels that this is a useful tool in understanding how the growth and development of the town should continue. This growth has been reflected in the updates to the town Master Plan. The Master Plan will enable Greenland, it's planners and developers, to actively oversee and continue the planning process of Greenland into the year 2000.

This year the planning board established a Capital Improvement Plan Committee to develop recommendations to the town budget committee. The CIP Committee, in developing this plan, reviewed and evaluated submissions from each of the town departments, interviewed the police and fire chiefs and toured town facilities. The CIP Plan will cover the years 1999 through 2004 and bring Greenland into the millennium. Thank you to all the CIP Committee members for their hard work.

This year the planning board will be proposing several amendments to the zoning ordinance for the 1999 town meeting. There are also three amendments to the Site Plan Review Regulations which were adopted at the December meeting.

The planning board wishes to thank John Krebs our planner, Peter Loughlin our attorney, Diane King our secretary, Rick Nelson our alternate member, and Joan Dowling who left this past year.

Respectfully submitted,
Steven A. Smith, Chairman

TRUSTEES OF TRUST FUNDS

Acc 349-05495-1-0	Edward Jones	
<u>Cemetery Fund</u>		2,111.14
Acc 349-05626-1-2	Edward Jones	
<u>Cem. Gen. Fund</u>		682.62
Income from lot & Dividends		1,977.86
" " all other funds		1,750.00
<u>Emma Perkins Fund</u>		1,849.16
Fund B dividends		423.57
Acc 349-05625-1-3	Edward Jones	
<u>Library Fund</u>		1,241.91
98 Library dividends		1,618.25
<u>Gwen Sanderson Scholarship</u>		160.24
<u>Cap.Res.Fund/Recreation land</u>		54,000.00
Nov. 28 - Dec 31 98		
<u>Cap.Res.Fund/Police Space</u>		54,000.00
Nov. 28 - Dec 31 98		

REPORT OF THE TRUST FUNDS OF THE TOWN OF GREENLAND ON 12/31/98

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Inve.	Balance Beg. Yr.	Balance End Yr.
1998	Donald Miller				
	Lenore Miller	Cemetery	Common	250.00	250.00
1998	Carl/Mary Mueller	Cemetery	Common	150.00	150.00
1998	Louis/Beverly Dow	Cemetery	Common	250.00	250.00
1998	Richard Nelson				
	Margaret Nelson	Cemetery	Common	950.00	950.00
1998	Carol/Goldi Small	Cemetery	Common	150.00	150.00

POLICE ACTIVITIES

	1997	1998
E911 Calls	63	56
Armed Robbery	1	-
Vandalism	42	29
Arrests	152	122
Accidents	161	237
Assists	1192	884
Burglaries	22	10
Theft/Robberies	73	101
Assaults/Domestic Problems	44	67
Misc. Complaints/Calls	2133	1864
Alarms Answered	224	221
Unsecured Buildings	432	364
Suspicious Persons/Vehicles	339	358
Follow-Up Investigations	1316	1830
Officer Wanted/Misc. Complaints	380	526
Info-Directions/General/Etc.	562	465
House Checks	1394	1025
Motor Vehicle Violations	1479	1430
TOTAL ACTIVITIES	10,009	9,589

POLICE DEPARTMENT REPORT

Again this year has been a busy one for the Police Department, we continue to provide the best services and quickest response times possible and hope the public can understand that sometimes calls must be answered by priority and if you have to wait a few minutes the officers are tied up on another call or responding to another emergency. We continue to try to respond as rapidly as possible, we understand that to each of you, when you call us, it is an emergency and we try to handle each one as such.

This year with the addition of the Detectives position, to which Officer Michael Hunkins was promoted, we had the opportunity to dedicate his time to investigations. The

results were very good. Although due to manpower changes he was only able to dedicate several months to investigations with the following results, the total property recovered or accounted for by either arrest or indictment was \$175,244 as compared to \$50,592 last year. This is the highest amount ever accounted for by this department.

The Police Department does generate income for the town, as many residents are not aware. To help the residents understand the Department receives income from several areas, outside details, accident reports, pistol permits, fuel tax rebates, etc. This year the Police Department generated \$46,604 in income and reimbursements to help offset the Town Budget.

This year I have the opportunity to retire and may do so, I would like to take a minute to thank the residents of Greenland for their support of me and the Department over the last 9 years I have been here. It has been an honor to have the opportunity to serve the residents of Greenland as your Police Chief. I would also like to thank my staff, Michael Hunkins, Thomas Simmons, Dawn Sawyer, Anthony O'Connell, Kevin Walsh, Scott Kenneson, and Victor Voglino for their support during the ups and downs over the years. I would especially like to thank my Administrative Assistant Sandi Trull-Smith, who had to put up with it every day. Again Thank You all for your support.

An open invitation to any Resident or Board member of the Town, who would like to get a better understanding of what your Police Department does for you is welcome to come by the station and I will be happy to inform you as to what we do for you.

Respectfully Submitted,
Scot S. Blanchard, Chief

GREENLAND VOLUNTEER FIRE DEPARTMENT

<u>Office</u>	<u>Name</u>	<u>Term</u>	<u>Exp.</u>
Chief	Timothy Collins	Jan	2001
Deputy Chief	Ron Hussey	Jan	2001
Captain	John Cots	Jan	2002
"	Bob Leonard	Jan	2001
"	Ralph Cresta	Jan	2000
" (EMS)	Matt Rice		Indefinite
Engineer	Dick Fralick	Jan	2002
"	Matt Tobey	Jan	2001
"	Rick Hussey	Jan	2000

BOARD OF DIRECTORS

Tim Collins	Jan 2001	Ralph Cresta	2000
Shean Gray	Jan 2003	Dick Fralick	2001
President Mike Scherb		2000	
Vice President		Vacant	
Sec/Treas Lorre Bossie		2000	

Emergency Management	Ken Fernald	Indefinite
EMS Training	R. Murphy	"
Fire Training	B. Mervin	"

GREENLAND VOL. FIRE DEPT.

In the year 1998 Greenland Fire Department responded to 126 calls for Emergency Medical assistance and 91 fire calls.

We had our 1979 Maxum (E-2) refurbished.

Many hours were spent doing fire inspections for certificates of occupancy and place of assembly permits.

A reminder to all residents that Greenland Fire Department is a Volunteer Fire Depart-

ment. When someone calls for an Ambulance or a fire truck the people on the Emergency apparatus have left their families or jobs to come to your aid (Emergencies only please).

We are still in need of volunteers. Certification standards for Emergency Medical Services are higher, causing a greater demand of the volunteer's time for advanced training. If you have the time and interest to commit, we will provide the training and equipment.

Fire Safety Tips

1. Make sure your street number is easily readable from the street.

2. Adopt a Fire Hydrant; shovel the snow from around your nearest fire hydrant. If we can't get to it we can't use it.

The Greenland Fire Department regretfully reports the passing of former members, Richard Shapleigh and Carroll Small. Both were long time members who contributed much and will be greatly missed.

Respectfully submitted,
Timothy C. Collins, Chief

1998 Incidents by situation found

Structure fires	4
Outside of structure fire	1
Vehicle fires	2
Trees, brush, grass fires	6
Refuse fire	1
Emergency medical calls	126
Rescue calls	1
Spills, gas, oil	7
Power lines downs	1
Arcing, shorted electric equipment	1
Hazardous condition, standby	1
Mutual aid given	6

received	24
Smoke scare	11
Wrong location	1
Controlled burning	2
Steam or gas mistaken for smoke	2
Alarm system malfunction	10
Unintentional alarm	23
Vicinity alarm	2
Malicious false	1
Bomb scare	1
Service calls - lock out	1
Water evacuation	1
assist police	3
Not classified (non-emergency transport)	1
Total	217

CARBON MONOXIDE FACT SHEET

What is carbon monoxide?

Carbon monoxide is a gas that is odorless, colorless and tasteless, but very toxic. Whether you heat with oil, natural gas, coal or wood, your heating system can produce carbon monoxide if it is not working properly or it is inadequately vented.

What are some of the symptoms of carbon monoxide poisoning?

A victim may experience ANY of the following symptoms, or only one or a few symptoms:

Headaches	Fainting upon exertion
Irritability	Loss of muscle control
Unclear thinking	Tightening of the chest
Dizziness	Sleepiness
Weakness	Fluttering of the heart
Visual disturbances	Confusion
Nausea	Cherry red skin
Vomiting	(in severe cases)

Prolonged exposure can lead to unconsciousness, brain damage or death.

What signs could indicate the presence of carbon monoxide?

Stuffy, stale or smelly air

Very high humidity

No draft in a chimney or a hot draft backing out of the heating system and into the basement, house or building

Fallen soot from a fireplace or chimney

How can you reduce the risk of carbon monoxide poisoning?

- Install at least one carbon monoxide detector in your home. Units that operate on both batteries and household current are recommended.

- Do not use sterno or barbecue grills indoors.

- If you are cooking with a gas flame, make sure the flame is blue (not yellow).

- Don't use your stove or range for heat.

- Have your heating system 'tuned up' each year by a qualified technician before the heating system begins.

- If you have made major renovations or enclosed your heating system area, check for adequate ventilation.

- Have your service company check your chimney or vent pipes for blockage.

- Keep outside vents clear of snow.

- Don't sit inside a motionless vehicle for a prolonged period of time with the motor running.

FIRE PERMIT REQUIREMENTS

Permission

- All open burning shall conform to applicable State Laws (RSA 227).

- Open Burning shall be allowed after obtaining a permit from the Fire Department.

You must own the land where you intend to burn.

If you do not own the land, you must have the owner's written approval.

You must be 18 years of age or older.

No burning between the hours of 9 AM and 5 PM unless it is raining or the ground is covered with snow.

If the fire is declared a nuisance it must be extinguished. The fire department shall order the extinguishment of any open burning which creates or adds to a hazardous or objectionable situation.

KINDLING OF FIRES

Burning of brush over 5" in diameter is prohibited.

Burning of leaves, tires, tubes, refuse or waste is prohibited.

Open burning should not be less than 50' from the nearest field, brush, woodland, or structure.

Sufficient fire fighting equipment shall be on hand to extinguish the fire at any time.

Any open burning shall be constantly attended until the fire is extinguished.

The folling people are authorized to issue "fire permits" in the Town of Greenland

Tim Collins 436-5006
Ron Hussey 431-0056
Steve Smith 427-6920
Ralph Cresta 436-0855
John Cots 436-6047
Ken Fernald 436-5135

WEEKS PUBLIC LIBRARY

Total Registrations: 1189
(286 new registrations in 1998)

Total Materials: 16,663
Materials Added in 1998:
Adult books 566
Juvenile books 488
Multimedia 85
Total 1139

Circulation for 1998: Adult 8,771
Juvenile 11,735
Total 20,506

The library began and ended the year with computer problems. A network crash in January reminded us of the importance of backing up the system daily and an Internet software upgrade let us know that four years is ancient in the world of computers. Electronic access is vital to the library's mission of providing needed information to community members. For Example, we have available a 2,500 title periodical index to the latest articles on all subjects from which we print information for many people and a one million plus database of book titles owned by NH libraries from whom we borrowed 496 titles of material we did not own this year. We also lent 643 of our titles to other libraries. Many of these loans are for reading-discussion programs that have become increasingly popular throughout the state.

We offered three reading-discussion series for adults, plus two series for family reading, 93 story hours for preschoolers and a summer program based on a travel NH theme, which involved 128 children reading 1700

books in an eight week period. The children's room also offered weekly programs in the fall and special holiday crafts projects. We also celebrated the 25th anniversary of the children's room with a special performance of "Wind in the Willows" and a birthday party and the 100th anniversary of the library with a rededication ceremony and reception. A special centennial committee raised the funds for the successful celebration. Their last project is to have the portraits of the Weeks family, in whose memory the library was built, and John S. H. Frink restored. The portraits, painted by Ulysses Tenney and Frederick Bosley, popular local artists of the day, are valuable examples of their art.

The Friends of the Library provided funds in 1998 to buy 100 books for 100 years of service, to upgrade our Internet access, to provide a third telephone line, and for summer program entertainment. Contributions from other individuals and organizations in the community have helped to provide materials, programs and supplies. Ultramet Communications provides unlimited Internet access and Greenhorse Communications hosts our website. Our dedicated volunteers provided approximately 400 hours of service during which they processed new books, prepared activity materials, and shelved books. We could not operate efficiently without them.

The staff expects to continue to provide the services to fill your informational and recreational reading needs during the coming year. See you at the library!

Bonnie K. Gardner, Library Director

1998 Operating Budget of the Weeks Library

Income	
Town Appropriations	\$79,183.00
Copy Machine	567.00
Interest income	517.10
Donations	5,348.53
Replaced Books	97.32
Refund Due	88.40
Trust Funds	2,936.62
Grants	573.56
TOTAL	\$89,311.53

Expenditures	
Multi-media	\$2,250.37
Books	10,980.40
Periodicals	1,126.46
Programs	2,038.67
Subtotal	16,395.90

Building Repair	1,000.00
Electricity	1,593.98
Equipment Contracts	530.00
Equipment and Repairs	5,517.80
Heat	1,496.93
Insurance	1,289.00
Maintenance	3,678.79
Misc.	249.75
Office Supplies	1,283.17
Postage	506.89
Telephone	1,456.68
Tuition/Memberships	140.00
Water	60.96
Subtotal	18,803.95

Salaries & Benefits	
Children's Room Assistant	11,176.93
Library Assistant	3,247.25
Library Director	27,078.80
Payroll Taxes	3,266.82
Retirement	1,200.00
Subtotal	45,969.80
Total	\$81,169.65

CONSERVATION COMMISSION REPORT

The Greenland Conservation Commission met monthly during 1998, considering a wide variety of permitting issues impacting the town's wetlands, including septic permits, docks extending into Great Bay and building construction in wetlands areas. The Commission worked with the Rockingham County Conservation District on a program designed to identify historic and conservation areas within Rockingham County which would be acquisition targets should funding become available.

The Commission has been actively involved in discussions with the Breakfast Hill Trust regarding construction of a golf course, which resulted in the Town being granted a conservation easement covering 5.79 acres of land containing the head waters of Berry Brook.

The Commission also provided input to the Town's Capital Improvement Plan, recommending that funds be set aside for acquisition of additional conservation land within the Town of Greenland.

Respectfully submitted,
The Greenland Conservation Commission

MOSQUITO CONTROL COMMISSION

The Greenland mosquito control program is concentrated upon control of mosquitoes larvae in their wetland breeding areas. Mosquito larvae are aquatic and look like small wiggling worms. Breeding areas are very shallow and stagnant. The primary mosquito breeding areas in Greenland are red maple swamps, woodland pools and saltmarshes. Greenland has many areas of each wetland type but not all are capable of mosquito breeding. Potential breeding sites have to be monitored continually from April through September for mosquito development. Known breeding areas are documented and controlled each season.

Control of mosquitoes in breeding areas is primarily via a naturally-occurring bacterium called Bti. Bti is adhered to particles of corn cob and sold under the name of Vectobac. Vectobac can be applied to large areas by power backpack equipment. We have found Vectobac to be very effective in controlling mosquito breeding areas during the past ten years.

Another means of controlling mosquito breeding is by saltmarsh restoration. Restoration includes excavation of small ponds (pannes) on the saltmarsh surface and plugging man-made ditches. Restoration is completed by specialized wetland excavators with extremely low ground pressures. Once restored the marshes have more open water habitat for aquatic life. Twenty acres of saltmarsh mosquito breeding along the Winnicut River no longer requires bacterium applications due to restoration. Mosquito larvae on these saltmarshes are now controlled by mosquito-eating minnows called mummichogs. One mummichog can eat up to fifty mosquito larvae per day.

Saltmarsh restoration also provides improved habitat for birds, invertebrates and plants. Past restoration projects in Greenland have involved the US Fish and Wildlife Service and Ducks Unlimited. The Mosquito Control Commission is applying for a 1999 Coastal Grant through the New Hampshire Office of State Planning to complete saltmarsh restoration on fifteen acres of mosquito breeding saltmarsh in 1999.

Mosquito control is rapidly changing with the advent of wetland restoration in New Hampshire. Greenland now has a fifteen year plan for restoring the town saltmarshes. The benefit for mosquito control will be tremendous. With each acre of restored marsh the potential for mosquito breeding is greatly diminished and the necessity for applying controls reduced.

Mosquito Control Commission
Edith Lovering, Chair
Natalie Fernald
Craig Leffingwell

GREENLAND, NH, BUILDING PERMITS 1998

<u>Date</u>	<u>Name</u>	<u>What</u>	<u>Location</u>	<u>Cost</u>
1/ 8	James & Nicole Kantelis	Alteration	R-13-54	20, 000
1/10	D & N DePorter	Residence	R-15-15	140, 000
1/28	C & N Thompson	Alteration	U-9-1	3, 500
2/18	John & Wallis Routh	Addition	U-1-4	19, 785
2/25	Charles P. Galle	"	U-9-12	29, 000
3/ 3	M/M Joseph Golter	Porch	R-11-62	8, 985
3/ 4	R & C Compagna	Garage	R5-9	10, 000
3/14	Stephen Vickery	Demolition	R14-11	1, 000
3/19	David Wolowitz	Alteration	R13-18	15, 000
3/19	Chris & Marsha Warren	Addition	R7-8A	59, 800
3/25	Deborah Harlan	"	R17-38	8, 000
3/25	C Rosenthal/R Buffino	"	U1-3	38, 600
3/25	John & Beth Donahue	Alteration	R16-20	500
3/26	Franklin Beck	Demolish shed	R15-2	100
3/26	Delle Chiare Construc.	Residence	R-12-57	125, 000
4/ 1	Jim Wong	Residence	U10-5	150, 000
4/ 1	Orlin & Chee JouMinks	Alteration	RA-17-14	10, 285
4/ 1	Paul Richards	Addition	R12-26B	40, 000
4/ 8	John & Sue Strebel	"	R-14-35	95, 000
4/ 8	AJ & F Sacramone	Storage shed	U2-1	2, 500
4/ 8	Claredon Homes LLC	Residence	U10-4	180, 000
4/ 8	Sheila Johnson	Alteration	R5-3A	600

4/ 8	Cynthia Purchas	Pool	R-10-21	11,500
4/ 9	Michael Bernier	Shed	R28-39	1,200
4/10	Bruce Delle Chiaie	Residence	R12-58	120,000
4/22	J & C McDevitt	Deck	R16-7B	2,000
4/22	Glenn D. Graham	Storage shed	U-2-27	3,000
4/22	David A. Gage	Residence	R9-8F	90,000
4/29	Robert & I. Leonard	Addition	U9-43	6,500
4/29	Pete & Paula Agrodnia	Deck	R7-29	2,000
4/29	T & S Robertson	Residence	U10-12	250,000
4/29	Ronald & Linda Heath	Pool	R11-5	3,900
5/13	J & A Jackson	Addition	R7-21U	33,000
5/13	K & L Philbrick	"	R7-56	26,500
5/ 5	Franklin Beck	Barn repair	R15-2	1,500
5/ 6	Freda Landry	Shed	U9-50	1,500
5/ 6	Erlon Gill	Garage	U1-57	12,000
5/20	Stanley V. Huntley	Siding & rep.	R-16-26	5,610
5/20	Wildflower Crossing LLC	Duplex	R7-57A	142,000
5/20	John Weeks	Add-porch	R14-18	2,000
5/22	Al Conte	Add/alter	R7-51	25,000
5/26	Hartman Const. (Hunkin)	Residence	R9-8P	87,000
5/27	Thomas A. Pierce	Shed	R7-60	2,999
5/27	Charles & Anna Toth	Siding/porch	R10-42	8,300
6/ 1	Samonas Realty Trust	Fence	U4-21	3,000
6/ 2	James Coombs	Office	R11-31	4,000
6/ 3	Darrell Rugg	Deck replace	R5-1	800
6/ 4	DD Cook Builders	Duplex	R6-3A	150,000
6/ 4	"	"	R6-3B	150,000

6/ 4	"		"	R6-3C	150,000
6/ 4	Barbara J. Young		"	R6-3D	150,000
6/ 9	Bruce Delle Chiaie		Residence	R12-56	120,000
6/10	John & Mary Pearl		"	R12-50	110,000
6/10	Golf & Ski Warehouse		Addition	R-18-41	25,000
6/17	Clyde N. Vlass		Siding	R18-24	6,250
6/19	James Scammon		Residence	R13-33B	200,000
6/22	Robert Sutherland Jr.		Alteration	R16-28	5,000
6/23	Ronald & Anna Ricker		Addition	R12-15	64,750
6/24	David Durkin		Deck	U1-51	1,600
6/24	Andrew Collins		Garage	R21-56	6,000
6/23	Ronald & Anna Ricker		Addition	R12-15	64,750
6/24	Kathy & Daniel Lapanne		Shed	R11-9	2,000
7/ 1	B Jordan & T Bachelder		Garage	R3-12A	5,000
7/ 1	Thomas & Lisa Morin		Addition	R11-16	40,000
7/15	Kevine Breeze Dorr		Remodel	R6-8	40,000
7/15	J & I Girard		Shed	R17-45	2,500
7/15	Rod Perkins		Residence	R-6-27	150,000
7/16	Clint & Donna Egeland		"	R6-25	200,000
7/20	Kendrick & Lisa Brown		Pool	U5-16	500
7/20	Granite State Pioneer		Alteration	U4-3	1,000
7/22	J & B Spafford		Siding	R7-50	11,905
7/22	Aphrodite Georgopoulos		Residence	R13-33A	150,000
7/22	P Mahoney/K Sweeney		Alteration	R12-26E	3,900
7/22	John Wolfe		Shed	R18-25	2,000
7/24	Home Farm Realty Trust		Addition	R-8-17	30,000
7/27	Edgar Kranzer		Residence	R13-34G	300,000

8/ 3	Media One	Meters	whole town	4,000
8/ 3	Tom & Joane Marshal	Alteration	R9-3B	8,000
8/12	Eidos Builders	Porch	R12-41	6,400
8/12	Ferrari Inc.	Residence	R7-42	100,000
8/17	Dr J Ryant & T Kinney	Alteration	U10-1	16,000
8/17	Margaret A Harris	Garage	R7-61	13,500
8/19	Nancy Plumpton	Residence	R17-9A	80,000
8/19	Pam & Tony Gentile	Add/Alt	U2-7	18,000
8/19	Stephen Vickery	Residence	R14-11	75,000
8/24	Gerard S Ouellette	Siding	U7-29	5,725
8/28	D & G Shapiro	Pool	U1-37	9,987
9/ 4	"	Sunroom	U1-37	10,500
9/ 4	Home Bldrs Assoc (Cook)	Residence	R11-6	120,000
9/ 9	W & M Boulanger	Garage	U1-43	20,000
9/ 9	W & L Kleinlenz	Residence	R-15-12	300,000
9/ 9	Maurice Sodini	Addition	R7-8B	10,000
9/10	P Creamer & A Roelz	"	R7-70	20,000
9/14	D & M Cenerizio	Residence	R6-22	160,000
9/14	Sean & Leisa McKenna	Pool	R7-8D	12,799
9/17	United Methodist Church	Shed	R11-13	6,237
9/20	Julie & Dave VanPalten	Alteration	R17-17	30,000
9/21	MicroArts	"	U6-65	5,000
9/22	Great Plains Real Est.	Residence	R13-31	150,000
9/23	Wallace Berg	"	R3-6A	185,000
9/23	Rod & Bonnie Gardner	Addition	U5-5	7,000
9/23	M & A Martel	Sunroom	R12-12A	8,000
9/23	Thomas Gowen	Duplex	R12-30	130,000

9/23	Wade & Maria Krause	Addition	R11-64	8,000
9/23	Gregory & Doreen Crisp	Alteration	R23-29	1,800
9/28	Mangano Dev. Corp.	Residence	R15-6	90,000
9/29	Travel Port	TV Phone hookups	R21-54	67,000
9/30	C & A Barnes	Shed	U1-11	1,513
9/30	Ruth Hartford	Demolition	U9-15	250
10/ 7	Denis Rondeau	Addition	R13-38	80,000
10/ 7	Richard Edgerley	Porch	U10-11	7,000
10/ 7	R & L Lukianuk	Remodel bath	R13-41	16,000
10/ 7	Marion & John Soltis	New kitchen	R15-9	20,000
10/ 7	J & A Estabrook	Addition	R11-43	25,000
10/14	L & B Jardine	"	R78-J	12,600
10/16	A Moore & S Kennedy	Alteration	U9-13	20,780
10/21	Bank of NH	"	R21-50	14,000
10/29	Tom & Corlie Decoster	Alter/Add	R13-28	60,000
10/30	John & Julie Samonas	Alteration	R22-2	1,200
10/30	Samonas Realty Trust	Foundation	U4-21	40,000
11/11	K & E Mackle	Add/Alter	R11-7	6,000
11/14	C & W Feigenbaum	Alteration	R14-4	1,034
11/16	Jon Marshall	Residence	R16-31	160,000
11/18	New Generation	Addition	U5-19	3,000
11/19	Kerim Kaya	Alteration	R12-1	5,200
11/25	Granite State Pioneer	Replace Floor	U4-3	1,000
11/28	Gregory & Doreen Crisp	Shed	R12-29	700
12/ 2	W & P Bilodeau	"	U4-12	850
12/ 8	Stephen Fee	Barn	R5-8A	8,000
12/14	N & J Burbank	Residence	U10-8	250,000

12/15	T & C Decoster	Garage	R13-28	26,000
12/21	R J Bossie Inc.	Residence	R12-59	105,000
12/22	SAU 50	Ramp	U3-16	7,300
12/23	Shean & Karen Gray	Reroof	U9-9	15,000
12/29	Paul Sicard	Residence	R3-10A	125,000

OCCUPANCY AND USE PERMITS 1998 (Residential)

1/2	Frank Souza	33 Nantucket Place
1/14	Kathy & Rudy Burke	15 Pickering Brook Drive
1/29	Wade & Maria Krause	38 Nantucket Place
1/30	Stephen Fee	2 Nourse Place
2/6	Irving & Vickie Canner	18 Bay Ridge
2/20	Brenda King	36 Allen Farm Lane
3/3	Joseph & Debra Golter	30 Nantucket Place
3/10	Bill & Pam Burns	2 Pickering Brook Drive
4/1	Eleanor Ireland & Tenant	498 Post Road
4/17	Thomas & Joanne Steucek	17 Nantucket Place
4/23	David & K. Bell	60 Mc Shane Avenue
5/25	William & J. Sweet	63 Tidewater Farms
5/26	Scott Hughes/Karen Johnson	387 Great Bay Road
7/9	John & Tammy Rand	20 Dearborn Road
7/22	Alan & Marcia Blier	352 Great Bay Road
8/24	Neil & Eileen Underwood	Meloon Road
9/22	David & Kerry Ball	26 Dearborn Road
10/7	John & Tracy Barry	1 Pickering Brook

10/7	Todd & Susan Robertson	84 Hillside Drive
10/12	Barbara Young	483 Post Road
10/30	Rebecca Purdie	485 Post Road
11/16	John & Mary Pearl	395 Great Bay Road
11/25	Jennifer Andreozzi	57 Sunnyside Drive
11/28	Michael & Donna Hunkins	39 Moulton Avenue
12/14	M/M Jeffrey Taylor	16 Dearborn Road
12/15	Daniel & Kimberly Cook	469 Post Road
12/21	Christine Raftopoulos	3 Tidewater Farm Road
12/31	Douglas & Nancy DePorter	12 Meloon Road

OCCUPANCY AND USE PERMITS 1998 (Commercial)

1/15	Nike, Inc.	150 Ocean Road
1/27	New Bud Untd Methodist Ch	87 Great Bay Road
2/17	Gt. Bay Hair Company	10 Dearborn Road
3/6	Sprint Spectrum	R 8-17 Off Maple Drive
4/2	Coast Coating	300 Portsmouth Avenue
4/22	Bramber Valley Golf Course	75 Bramber Valley Road
5/15	Margaritas Management Grp	655 Portsmouth Avenue
6/8	Chris G. Alex	445 Portsmouth Avenue
6/8	H.W. Tunstall III	445 Prtsmth Av(Exeter Vending)
6/24	Carol Hughes(Pipeline)	1470 Greenland Road(land use)
		for PNGTS/M&NE Joint Pipeline
7/9	Portsmouth Country Club	80 Country Club Lane
8/15	Second Genratn Thft Shp	Tide Mill Road
8/21	Fastenal Company	7 Autumn Pond Park #1

8/25 Powder Coating Alternvtv	25 Autumn Pond
10/1 NH Mentor	1 Bayside Road
10/10 Shapers Cut	1 Bayside Road
10/15 PNGT's Operating Co.LLC	1534 Greenland Road
10/15 Howard Precision Inc.	23 Autumn Pond Park
10/21 John F Thomas Shed Sales	850 Portsmouth Ave (Rt 33)
12/2 Silver Lining Painters Inc	516 Portsmouth Avenue
12/2 Granite State Pioneer Group	516 Portsmouth Avenue
12/31 Interstate Moving & Storage	125 Ocean Road

SIGN PERMITS 1998

1/15 Map Tech	655 Portsmouth Avenue
1/21 Bank of NH-Banner	650 Portsmouth Avenue
1/21 Gregory & Doreen Crisp	10 Dearborn Road
1/21 Gregory & Doreen Crisp	Corner of Gt Bay & Rt 33
2/4 Weeks Public Library	36 Post Road
5/1 The Kane Company	125 Ocean Road
5/1 The Kane Company	125 Ocean Road
5/1 The Kane Company	125 Ocean Road
6/18 Home Bldrs Assoc of Scst	Macintosh Way
6/26 Greenland West Fest'98	RT 33 R10-L31
6/26 Greenland West Fest'98	RT 33 R21-L65
7/14 Bank of NH	95 Ocean Road
7/20 Bank of NH-Banner	95 Ocean Road
10/1 Scott Gove	Breakfast Hill Road R7-19

SEPTIC REPAIRS 1998

Don & Judy Fredette	201 Great Bay Road
Gus Gouzoulas	120 Portsmouth Ave.
Hunkins-Cresta Condex	3 & 5 Berry Lane
5/27 Dennis W. Stamulis	172 Tuttle Lane
5/27 J & H Mac Taggart	35 Gt Bay Drive-East
6/14 Mark & Barbara Fleming	94 Post Road
7/6 Leon Baghdoyan/Sue Kaufmann	210 Newington Road
7/29 Ruby Smith	27 Bayside Road
8/1 Julie Cable Van Patten	191 Bayside Road
8/5 Roger Smith	27 Bayside Road
8/17 Ed Martinson	14 Holly Lane
8/25 Stephen & Tammy Buck	43 Great Bay Drive East
8/28 Leon Sicard	783 Post Road
8/28 Sara J. Leahy	112 Post Road
9/10 Novel Iron Works, Inc.	250 Ocean Road
9/30 Monica Noyes	11 Mc Shane Avenue
10/4 Jim Crowley	35 & 37 Maple Lane
10/22 Seacoast Mental Health	463 Breakfast Hill Road
11/2 Victory Trading Warehouse	1634 Portsmouth Avenue
11/4 John Wolf	4 Palm Drive
11/27 Dan & Jane Olmstead	1119 Portsmouth Ave

BIRTHS REGISTERED IN THE TOWN OF GREENLAND FOR THEIR YEAR ENDING 12/31/98

DATE OF BIRTH	NAME	PLACE OF BIRTH	FATHER'S NAME	MOTHER'S NAME
JAN. 3	CHANCE G. EDGERLY	BOSTON, MA	RICHARD EDGERLY	MICHELLE EDGERLY
JAN. 8	REA H. GALLO	EXETER, NH	JONATHAN GALLO	NICOLE GALLO
JAN. 16	ROSE N. TAGUE	PORTSMOUTH, NH	MICHAEL TAGUE	SANDRA TAGUE
JAN. 28	NICOLE S. VARGA	NEWBURYPORT, MA	STEPHEN VARGA	DIANA VARGA
FEB. 15	ALLEN B. SMITH	PORTSMOUTH, NH	ROGER SMITH	CYNTHIA SMITH
MAR. 4	MARIE R. WILLIAMS	PORTSMOUTH, NH	WILLIAM WILLIAMS	ERIN WILLIAMS
APR. 20	MADISON L. OVADEK	EXETER, NH	JOHN OVADEK	MICHELLE OVADEK
MAY 10	SHANE M. MCCLURE	METHUEN, MA	JAMES MCCLURE	JULIE SANDERSON
MAY 27	KATHERINE K. CUSHING	PORTSMOUTH, NH	JOHN CUSHING	KATHY LILAKOS
MAY 27	ANNEKA R. WHITNEY	PORTSMOUTH, NH	MICHAEL P. WHITNEY	SHANNON M. HARDY
MAY 30	THOMAS Z. DEFREZE	PORTSMOUTH, NH	JOSEPH DEFREZE	JACQUELINE DEFREZE
JUNE 6	CHRISTEN M. GALLANT	EXETER, NH	CHRISTOPHER M. GALLANT	JULIE M. GALLANT
JUL. 20	ODIN L. BEAN	DOVER, NH	NOT STATED	VANESSA A. BEAN
JUL. 29	JOHN C. GENTILE	PORTSMOUTH, NH	ANTONIO GENTILE	PAMELA GENTILE
JUL. 30	WILLIAM MAUER	PORTSMOUTH, NH	FREDERICK MAUER	LISA MAUER

AUG. 4	TIGER W. DESTEFANO	PORTSMOUTH, NH	BRETT DESTEFANO	CAROL DESTEFANO
AUG. 13	JILLIAN R. MACLAUGHLIN	PORTSMOUTH, NH	TODD MACLAUGHLIN	SUSAN MACLAUGHLIN
AUG. 21	THERESE M. MCDEVITT	PORTSMOUTH, NH	JOHN MCDEVITT	CATHERINE MCDEVITT
AUG. 30	LIN M. SCHULTE	PORTSMOUTH, NH	PAUL SCHULTE	JANETTE SCHULTE
AUG. 31	AARON P. RONNQUIST	PORTSMOUTH, NH	NOT STATED	CARLA JO RONNQUIST
SEPT. 28	MOLLY A. FLAGG	PORTSMOUTH, NH	JOHATHAN M. FLAGG	POLLY M. FLAGG
SEPT. 30	IAN A. CUTTER	PORTSMOUTH, NH	JEFFREY CUTTER	JANE CUTTER

MARRIAGES REGISTERED IN THE TOWN OF GREENLAND FOR THE YEAR ENDING 12/31/1998

DATE	GROOM	ADDRESS	BRIDE	ADDRESS
JAN. 3	CHRISTOPHER J. HOWARD	22 SUNNYSIDE DR. GREENLAND, NH	AMY D. FLEMMING	943 RIDGECREST DR. WOOSTER, OH
FEB. 14	JOHN E. HOFFMAN, JR.	23 COASTAL WAY GREENLAND, NH	MARTY G. GENTRY	23 COASTAL WAY GREENLAND, NH
MAR. 28	DONALD W. POISSON, JR	677 PORTSMOUTH AVE. GREENLAND, NH	SHERRY T.A. RISDEN	677 PORTSMOUTH GREENLAND, NH
APR. 3	MARK L. DRISCOLL	785 POST RD. GREENLAND, NH	SUSAN R. DRISCOLL	785 POST RD. GREENLAND, NH
MAY 9	SAMUEL KIM	130 ESSEX ST. TAE BOK KIM, KOREA	HONGSUN YOO	173 LIVINGSTON ST. NORTHVALE, NJ
MAY 16	RICHARD L. ESSEX	196 YORK WOODS RD. S. BERWICK, ME	COLLEEN L. REGAN	186 YORK WOODS RD. S. BERWICK, ME
MAY 24	KEVIN PHILBRICK	8X MAPLE DR. GREENLAND, NH	LORI M. PHILBRICK	8X MAPLE DR. GREENLAND, NH
MAY 23	RICHARD J. PERREAULT III	4A RITA ST. SOMERSWORTH, NH	HEATHER L. KILBY	4A RITA ST. SOMERSWORTH, NH
JUN. 22	CLAYTON E. HOLDEN JR.	491 GREAT BAY RD. GREENLAND, NH	LISA M. WEEKS	491 GREAT BAY RD. GREENLAND, NH

JUN 27	LONNIE A. CHERRY	677 PORTSMOUTH AVE GREENLAND, NH	AMY M. DIPIERTO	677 PORTSMOUTH GREENLAND, NH
JUL 5	ROBERT J. DICARLO	4 COASTAL WAY GREENLAND, NH	MAYRANN MCCAUL-DEBAR	4 COASTAL WAY GREENLAND, NH
JUL 10	WILLIAM A. SIMPSON	370 GREAT BAY RD. GREENLAND, NH	SHEILA D. GRAYDON	370 GREAT BAY RD. GREENLAND, NH
JUL 25	JEAN D. TATEM	84 TUTTLE LA. GREENLAND, NH	ANGELA T. FIRENZO	84 TUTTLE LA. GREENLAND, NH
AUG. 8	CHRISTOPHER D. MCCOY	72 TUTTLE LA. GREENLAND, NH	BARBARA E. MCCOY	72 TUTTLE LA. GREENLAND, NH
AUG 8	JEFFREY T. BUTLER	287 PORTSMOUTH AVE. GREENLAND, NH	CHERI L. WHITEHOUSE	287 PORTSMOUTH GREENLAND, NH
SEPT 5	STEPHEN A. CRAY II	95 HOLLY LA. GREENLAND, NH	JENNIFER S. HOAR	95 HOLLY LA. GREENLAND, NH
SEPT 12	JOSEPH P. KELLEY	6 CUTTS RD. KITTERY, ME	HEATHER LEIN	6 CUTTS RD. KITTERY, ME
OCT. 3	ARTHUR J. OWENS	1200 ISLINGTON ST. PORTSMOUTH, NH	DOREEN A. AUBREY	1200 ISLINGTON ST. PORTSMOUTH, NH
OCT 18	STEVEN J. LEITZ	3 GRANGER DR. DURHAM, NH	BETHANY C. CROWLEY	166 BEECH RD. ELLIOT, ME

DEATHS REGISTERED IN THE TOWN OF GREENLAND FOR THE YEAR ENDING 12/31/98

DATE	NAME	PLACE	FATHER'S NAME	MOTHER'S NAME
JAN. 8	JACQUELIN C. GILLESPIE	DOVER, NH	JAMES GILLESPIE	PEARL CRAIG
FEB. 15	WILLIAM J. FERGUSON	GREENLAND, NH	THOMAS H. FERGUSON	THELMA M. GRANT
FEB. 18	STEPHEN M. WENTWORTH	PORTSMOUTH, NH	RICHARD WENTWORTH	THERESA MCKINNON
FEB. 22	MARION B. MAVRIKIS	PORTSMOUTH, NH	ALONZO CAMPBELL	MABEL COFFIN
MAR. 25	EUNICE L. MCNAIR	GREENLAND, NH	CHESLEY GREENE	LILLIAN LARKIN
MAR. 29	EVANGELINE LIPPINCOTT	EXETER, NH	TYLER LIPPINCOTT	LAURA STORRIE
MAY 15	JAMES V. CONNOR	GREENLAND, NH	FRANCIS CONNOR	MILDRED PETERSON
MAY 29	MARGARET P. FERNALD	PORTSMOUTH, NH	FREDERICK PARSONS	CATHERINE LAUGHLIN
AUG. 16	BARBARA HARVEY	PORTSMOUTH, NH	OSCAR GOVE	GRACE SHUFLET
AUG. 27	EMERZETT C. RAND	HAMPTON, NH	HIRAM REYNOLDS	ALICE ADAMS
SEPT. 13	TIMOTHY BASSETT	GREENLAND, NH	TIMOTHY BASSETT	NANCY BOUCHER
OCT. 13	GLADYS M. FOSS	PORTSMOUTH, NH	GEORGE LAJOIE	ROSE (UNKNOWN)
OCT. 20	CARROLL F. SMALL	PORTSMOUTH, NH	LAWRENCE W. SMALL	LEONA E. BEAN
OCT. 25	ANNE C. CORPORON	GREENLAND, NH	CHARLES AUSTIN	ELIN HULTMAN
DEC. 10	RAYMOND T. HALLETT	PORTSMOUTH, NH	RAYMOND L. HALLETT	MARY J. GLENNON

1999

TOWN MEETING

WARRANT

&

BUDGET



Greenland, New Hampshire

TOWN WARRANT 1999
THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Greenland in the County of Rockingham in said State qualified to vote in Town affairs:

You are hereby notified to meet at the Greenland Central School in said Greenland on Tuesday, the NINTH day of March next at eight of the clock in the forenoon to act upon the following subjects:

ABSENTEE BALLOTS FOR ARTICLE 1 ARE
AVAILABLE FROM THE TOWN CLERK DURING
REGULAR OFFICE HOURS, OR MAY BE
REQUESTED BY MAIL.

Article #1: To choose all necessary Town Officers for the year ensuring and to cast your ballot on the following questions:

QUESTION #1

AMENDMENTS TO THE GREENLAND ZONING ORDINANCE

Amendment #1

15.4 Fireworks

Except as hereinafter provided, it shall be unlawful for any person or persons, firms, or corporations to offer for sale; display or expose for sale, sell at retail, provide storage for, use or possess, or manufacture fireworks, or explode any fireworks within the Town of Greenland or allow any such acts on property in Greenland provided, however, that the code official may issue a permit for supervised public displays of fireworks,

provided the applicant for such permit shall comply with the regulations hereinafter established for the issuance of such a permit.

The supervised public display of fireworks may be permitted in accordance with the requirements of NFPA 1123, Code for Fireworks Display.

15.5 Explosives

The storage of explosives and blasting agents shall be prohibited in the Town of Greenland. The use of explosives shall be permitted for railroads; public utilities, public and private carriers, or other transportation agencies; for signal purposes or illumination; or the sale or use of blank cartridges for a show or theater, or for signal or ceremonial purposes in athletics or sports, or for use by veteran or military organizations.

AMENDMENT #3

3.7.8 Inns and shall be permitted subject to the following conditions:

lodging houses omitted

AMENDMENT #4

4.2 Table of Dimensional Requirements

The Table of Dimensional Requirements shall apply for all lots, uses of land, and developments within the various districts, unless modified by other sections of this ordinance.

AMENDMENT #4

4.2 TABLE OF DIMENSIONAL REQUIREMENTS

The Table of Dimensional Requirements shall apply for all lots, uses of land, and developments within the various districts, unless modified by other sections of this ordinance.

DIMENSIONS	ZONES		
	R	C	I
a. Lot area minimum (Square feet)	60,000 with 45,000 contiguous non-wetland soil (1)	60,000 with 45,000 contiguous non-wetland soil (1)	60,000 with 45,000 contiguous non-wetland soil (1)
b. Lot frontage minimum (ft)	200 ft.	200 ft.	200 ft.
c. Lot minimum width	80 ft.	80 ft.	80 ft.
d. Front yard minimum (ft)	30 (2)	30 ft(2)	30 (2)
e. Rear yard minimum (ft)	20	20/50 abutting res. (5)	20/50 abutting res. (5)
f. Side yard minimum (ft)	20	20/50 abutting res. (5)	20/50 abutting res. (5)
g. Building height maximum	35 feet	35 feet	35 ft.
h. Coverage maximum (Footprint)	20% max.	40% max.	40% max.
j. Open Space Requirement	80% of lot	60% of lot	60% of lot

See Section 4.3, Explanatory Notes, on next page.

AMENDMENT #5

4.3 EXPLANATORY NOTES

The following explanatory notes shall provide further definition for the footnoted items in Table 4.2 and to clarify dimensional requirements in general.

(4.) No appurtenances to commercial or industrial developments (e. g. parking areas, sewerage, etc.) shall be located within the Residential District (Adopted 1989)

(5.) When commercial or business uses abut residential uses or a residential district or property with a residence thereon, all buildings shall be set back at least 50 feet from the side and rear lot lines abutting the residential use or district, or property in residential use.

(6.) No owner of any land in any zoning district shall permit any building or other structure of fire ruins to be left unfinished or incomplete thereon but shall finish, complete or remove the same within one year.

AMENDMENT #6

Article V - Parking Requirements

5.2 Required Spaces

<u>Type of Use</u>	<u>Minimum # of Requ. Spaces</u>
a. Residential Units	Two (2) spaces per dwelling unit
b. Residence/Home Occupation	Two (2) spaces per dwelling unit and one (1) per employee
j. Retail Sales/Service	One (1) space per 200 sq ft of gross floor area

AMENDMENT #7

3.7.8 Inns shall be permitted subject to the following conditions: (Amended 1998)

A. The structure housing the use shall:

1. have existed prior to the adoption of this ordinance;
2. be located in the commercial zone, or within 500 feet of the commercial zone;
3. be located on or within 250 feet of a State maintained roadway; and
4. be located on a lot of not less than 2.5 acres.

AMENDMENT #8

By petition of J. A. Ramos, and others: Are you in favor of amending Section 3.7.2.4 of the Town of Greenland Zoning Ordinance regarding home occupations by deleting existing 3.7.2.4 which reads as follows:

"No more than 2 non-residents of the premises may be employed at the premises"

and inserting in its place the following:

"No more than 3 non-residents of the premises may be employed and no more than 2 non-resident employees may be at the premises at any one time."

Not Recommended by the Planning Board

Article 2: To hear the report of the Town Clerk on the results of your ballot in the election of Town Officers.

DISCUSSION AND ACTION ON OTHER ARTICLES IN THE WARRANT WILL TAKE PLACE AT GREENLAND CENTRAL SCHOOL ON SATURDAY, MARCH 13, 1999 IN THE FORENOON BEGINNING AT 10:00.

Article 3: To see if the town will vote to raise and appropriate the sum of \$1,396,174 (one million three hundred ninety six thousand one hundred seventy four) dollars which represents the operating budget. Said sum does not include special warrant articles addressed.

RECOMMENDED BY THE OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE

ARTICLE 4: To see if the town will vote to authorize the Selectmen to enter into an agreement with the City of Portsmouth, NH, for ambulance service for the Town of Greenland for a period of five years. Said contract to expire 6/30/2003 and further to raise and appropriate the sum of \$ 15,000 (fifteen thousand) dollars for the first years standby fee.

RECOMMENDED BY THE BUDGET COMMITTEE
RECOMMENDED BY THE SELECTMEN

Article 5: To see if the town will vote to raise and appropriate the sum of \$ 90,000 (ninety thousand) dollars to purchase a ambulance or rescue truck for the Greenland Fire Department.

RECOMMENDED BY THE BUDGET COMMITTEE
RECOMMENDED BY THE SELECTMEN

Article 6: To see if the town will vote to authorize the selectmen to grant a discount on the payment of property taxes. The discount rate to be 3% if paid within 21 days of the "Bill Date" on the property tax bill. "Bill Date" will be day number one.

Article 7: To see if the town will vote to authorize the Selectmen to convey to the Nature Conservancy a certain parcel of land on Bayridge Road, known as Tax Map R14, Lot 33A, or portions thereof or interests therein contingent upon the conveyance of the adjacent property by John Weeks, et al to The Nature Conservancy.

Article 8: To see if the town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of funding the purchase of recreational land on Great Bay for the Town of Greenland, and to raise and appropriate the sum of \$ 25,000 (twenty five thousand) dollars to be placed in this fund for 1999 and to designate the selectmen as agents to expend said funds, only after the vote of an annual Town Meeting or a Special Town Meeting.

NOT RECOMMENDED BY THE SELECTMEN
NOT RECOMMENDED BY THE BUDGET COMMITTEE

Article 9: To see if the Town will vote to raise and appropriate the sum of \$20,000 (twenty thousand) to do a feasibility study for the Police Department on space needs.

RECOMMENDED BY THE BUDGET COMMITTEE
RECOMMENDED BY THE SELECTMEN

ARTICLE 10: - to see if the town will raise and appropriate the sum of \$60,000 (sixty thousand) to be added to the Capital Reserve Fund for the purchase of Recreational land. (Said fund was established by Town Meeting in 1998)

NOT RECOMMENDED BY THE BUDGET COMMITTEE
RECOMMENDED BY THE SELECTMEN

Article 11: To see if the town will vote to authorize the Selectmen, Planning Board Chairman and Road Agent to accept as town roads any road which maybe completed during the year, has been approved by the planning board, constructed in accordance with the required specifications and approved as to construction by the road agent (or his designee) and as to which the land on which such roads are located is fully deeded to the town. Such approval by the Board of Selectmen, Planning Board Chairman and the Road Agent shall be recorded with the Town Clerk.

Article 12: To see if the Town will vote to raise and appropriate the sum of \$53,000 (fifty three thousand) to be added to the Capital Reserve Fund for Police Department space. (Said fund was established by Town Meeting in 1998)

**NOT RECOMMENDED BY THE BUDGET COMMITTEE
NOT RECOMMENDED BY THE SELECTMEN**

Article 13: To see if the town will vote to appropriate a sum not to exceed \$40,000 (Forty thousand) dollars and raise \$20,000 (twenty thousand) dollars for purpose restoration of salt marshes in the Town of Greenland.

Note: If funding is not forthcoming from the N.H. COASTAL PROGRAM or another source the project will be dropped.

**RECOMMENDED BY THE SELECTMEN
NOT RECOMMENDED BY THE BUDGET COMMITTEE**

Article 14: To see if the Town will raise and appropriate the sum of \$2,000 (two thousand) for the Seacoast Health Net.

RECOMMENDED BY THE SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE

Article 15: To see if the town will vote to raise and appropriate the sum of \$1,260 (one thousand two hundred and sixty) for Community Diversion.

NOT RECOMMENDED BY THE BUDGET COMMITTEE
RECOMMENDED BY THE SELECTMEN

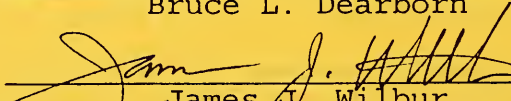
Article 16: To see if the town will vote to raise the sum of \$2,000 (two thousand) for the Portsmouth Regional Home Health.

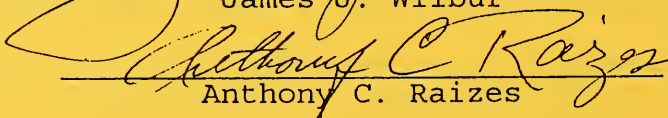
RECOMMENDED BY THE BUDGET COMMITTEE
RECOMMENDED BY THE SELECTMEN

Article 17: To take any other action that may legally come before the meeting.

Given under our hands and seal the
14th day of February, the year of
our Lord nineteen hundred and ninety nine.

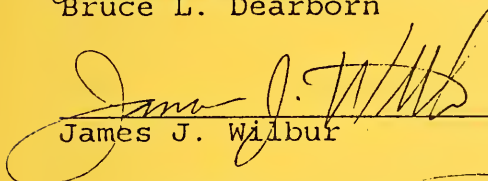

Bruce L. Dearborn


 02-14-99
James J. Wilbur

 2/14/99
Anthony C. Raizes

A true copy of Warrant - attest:


Bruce L. Dearborn

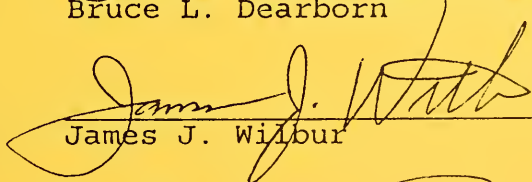

James J. Wilbur



Anthony C. Raizes
Selectmen, Greenland, NH

FEBRUARY _____, 1999

WE HEREBY CERTIFY THAT WE GAVE NOTICE TO THE INHABITANTS WITHIN NAMED TO MEET AT THE TIME AND PLACE AND FOR THE PURPOSE WITHIN MENTIONED, BY POSTING UP AN ATTESTED COPY OF THE WITHIN WARRANT AT THE PLACE OF MEETING WITHIN NAMED, AND A LIKE COPY AT THE GREENLAND TOWN OFFICE & GREENLAND POST OFFICE BEING A PUBLIC PLACE IN SAID TOWN, ON THE _____ DAY OF FEBRUARY, 1999.


Bruce L. Dearborn


James J. Wilbur


Anthony C. Raizes
Selectmen of Greenland, NH

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397



BUDGET OF THE TOWN/CITY

OF: GREENLAND, NH

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1999 to December 31, 1999

or Fiscal Year From _____ to _____

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the entire budget in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the above address.

BUDGET COMMITTEE

Please sign in ink.

Richard J. Fradet
Sue A. Lepore
Allen J. Smith
Rebecca Thompson
Alfred J. Green
Robert D. Carls

DATE: 2-11-99

Mark Fleming
Charles H. Cummings
Mr. E. Cummings
John W. Tice
Bruce J. Deschamps

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

1 2 3 4 5 6 7 8 9

PURPOSE OF APPROPRIATIONS WARR. Prior Year As Actual SELECTMEN'S APPROPRIATIONS BUDGET COMMITTEE'S APPROPRIATIONS
(RSA 32:3, V) ART. 6 Approved by DBA Prior Year RECORDED ENSURING FISCAL YEAR ENSURING FISCAL YEAR
ACCT. # NOT RECORDED NOT RECORDED NOT RECORDED

GENERAL GOVERNMENT

4130-4139 Executive	76,550	83,441	85,146	81,417	3,729
4140-4149 Election, Reg & Vital Statistics	35,583	34,928	33,972	33,972	
4150-4151 Financial Administration	38,120	35,979	47,740	47,740	
4152 Revaluation of Property					
4153 Legal Expense	29,000	32,921	29,000	29,000	
4155-4159 Personnel Administration	36,806	33,295	40,294	40,294	
4191-4193 Planning & Zoning	12,050	14,416	15,290	15,290	
4194 General Government Buildings	25,110	17,506	25,120	25,120	
4195 Cemeteries	10,510	11,397	10,660	10,660	
4196 Insurance	33,800	34,031	39,950	39,950	
4197 Advertising & Regional Assoc.	4,044	4,107	4,388	4,388	
4199 Other General Government	9,500	5,250	29,500	9,500	20,000

PUBLIC SAFETY

4210-4214 Police	333,183	347,569	398,372	16,693	397,647	725
4215-4219 Ambulance	4,200	9,659	4,500		4,500	
4220-4229 Fire	62,110	56,343	61,535		61,535	
4240-4249 Building Inspection						
4290-4299 Emergency Management	2,000	-0-	2,000		1,500	500
4299 Other (Including Communications)						
AIRPORT/AVIATION CENTER	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4301-4305 Airport Operations						
HIGHWAYS & STREETS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4311 Administration	15,360	17,018	17,360		17,360	
4312 Highways & Streets	134,355	111,322	173,510		159,510	14,000
4313 Bridges						

1 2 3 4 5 6 7 8 9									
ACCT. #	PURPOSE OF APPROPRIATIONS (RSA 32:3, V)	Appropriations		Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS ENSUING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATION ENSUING FISCAL YEAR		NOT RECOMMENDED
		WARR. Prior Year As			RECOMMENDED		RECOMMENDED		
		ART. 6 Approved by DRA			NOT RECOMMENDED		NOT RECOMMENDED		
HIGHWAYS & STREETS cont.									
4316	Street Lighting	19,000		18,876	19,000		19,000		
4319	Other								
SANITATION									
4321	Administration								
4323	Solid Waste Collection	55,180		56,017	56,368		56,368		
4324	Solid Waste Disposal	97,100		103,842	95,600		106,600		
4325	Solid Waste Clean-up								
4326-4329	Sewage Coll. & Disposal & Other								
WATER DISTRIBUTION & TREATMENT									
4331	Administration								
4332	Water Services								
4335-4339	Water Treatment, Conserv. & Other								
ELECTRIC									
4351-4352	Admin. and Generation								
4353	Purchase Costs								
4354	Electric Equipment Maintenance								
4359	Other Electric Costs								
HEALTH/WELFARE									
4411	Administration	750		595	1,000		1,000		
4414	Pest Control	4,527		4,595	4,817		4,817		
4415-4419	Health Agencies & Hosp. & Other	39,277		38,966	39,121		39,121		
4421-4422	Administration & Direct Assist.	21,735		6,564	16,410		16,410		
4444	Intergovernmental Welfare Payments								
4445-4449	Vendor Payments & Other	22,100		8,398	18,100		18,100		

ACCT. #	PURPOSE OF APPROPRIATIONS (RSA 32:3, V)	APPROPRIATIONS		Actual	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATION	
		YEAR. Prior Year As ART. # Approved by DRA	Expenditures Prior Year	ENSURING FISCAL YEAR RECOMMENDED	ENSURING FISCAL YEAR NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED	
CULTURE & RECREATION								
4520-4529	Parks & Recreation	35,550	35,618	42,400		42,400		
4550-4559	Library	81,733	79,183	89,240		89,940		
4583	Patriotic Purposes	525	497	525		525		
4589	Other Culture & Recreation							
CONSERVATION								
4611-4612	Admin. & Purch. of Nat. Resources	110	55	110		110		
4619	Other Conservation							
4631-4632	REDEVELOPNT & HOUSING							
4651-4659	ECONOMIC DEVELOPMENT							
DEBT SERVICE								
4711	Princ.- Long Term Bonds & Notes							
4721	Interest-Long Term Bonds & Notes							
4723	Int. on Tax Anticipation Notes	20,000	14,151	20,000		20,000		
4790-4799	Other Debt Service							
CAPITAL OUTLAY								
4901	Land							
4902	Machinery, Vehicles & Equipment							
4903	Buildings							
4909	Improvements Other Than Bldgs.							
OPERATING TRANSFERS OUT								
4912	To Special Revenue Fund							
4913	To Capital Projects Fund							
4914	To Enterprise Fund							
	Sever-							
	Water-							

1	2	3	4	5	6	7	8	9
PURPOSE OF APPROPRIATIONS (RSA 32:3, V)	WARR. ART. #	APPROPRIATIONS PRIOR YEAR AS APPROVED BY DBA	ACTUAL EXPENDITURES PRIOR YEAR	SELECTMEN'S APPROPRIATIONS ENSURING FISCAL YEAR	BUDGET COMMITTEE'S APPROPRIATION ENSURING FISCAL YEAR	RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
Acct.								

OPERATING TRANSFERS OUT cont.								
Electric-								
Airport-								
4915 To Capital Reserve Fund								
4916 To Exp.Tr.Fund-except #4917								
4917 To Health Maint. Trust Funds								
4918 To Nonexpendable Trust Funds								
4939 PAYMENTS TO OTHER GOV'T		2,400	1,505	2,400		2,400		
SUBTOTAL 1		1,262,268	1,218,044	1,423,428		1,396,174		

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

Acct. #	Warr. Art. #	Amount	Acct. #	Warr. Art. #	Amount
4909	13	40,000	4909	10	60,000
4909	4	15,000	4909	14	2,000
4909	5	90,000	4909	16	2,000
4909	9	20,000	4909	15	1,260
4909	12	53,000			
4909	8	25,000			

3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts; or 4) an appropriation designated on the warrant as a special article or a nonlapsing or nontransferable article.

1	2	3	4	5	6	7	8	9
ACCT.	PURPOSE OF APPROPRIATIONS (SSA 37:3, V)	ASST. #	APPROPRIATIONS		SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATION	
			WARR. PRIOR YEAR AS	EXPENDITURES PRIOR YEAR	RECOGNIZED	NOT RECOGNIZED	RECOGNIZED	NOT RECOGNIZED
4909-								
910	SALT AMRSH RESTORATION	13			40,000			40,000
960	POLICE DEPT SPACE (CRF)	12				53,000		53,000
965	REC LAND-GREAT BAY (CRF)	8				25,000		25,000
970	RECREATIONAL LAND (CRF)	10			50,000			60,000
	SUBTOTAL 2 RECOMMENDED		XXXXXXXXXX	XXXXXXXXXX	100,000	XXXXXXXXXX	-0-	XXXXXXXXXX

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

1 Acct.	2 PURPOSE OF APPROPRIATIONS (RSA 32:3, V)	3 H2B2	4 Appropriations		5 Actual Expenditures Prior Year	6 SELECTED APPROPRIATIONS		7 BUDGET COMMITTEE'S APPROPRIATION	
			H2B2	Prior Year As Approved by DBA		ENSURING FISCAL YEAR RECOMMENDED	ENSURING FISCAL YEAR NOT RECOMMENDED	ENSURING FISCAL YEAR RECOMMENDED	ENSURING FISCAL YEAR NOT RECOMMENDED
4909-									
915	AMBULANCE STANDBY FEE	4				15,000		15,000	
920	AMBULANCE/RESCUE TRUCK	5				90,000		90,000	
955	POLICE DEPT STUDY	9				20,000		20,000	
975	SEACOAST HEALTH NET	14				2,000		2,000	
980	PORTS REG/HOME HEALTH	16				2,000		2,000	
985	COMMUNITY DIVERSION	15				1,260			1,260
SUBTOTAL 3 RECOMMENDED			xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	130,260	xxxxxxxxxx	129,000	xxxxx.....

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	ESTIMATED REVENUES ENUSING YEAR
TAXES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3120	Land Use Change Taxes		10,000	75,555	30,000
3180	Resident Taxes				
3185	Timber Taxes		100	-0-	100
3186	Payment in Lieu of Taxes				
3189	Other Taxes		-0-	151,822	-0-
3190	Interest & Penalties on Delinquent Taxes		13,500	29,795	13,500
	Inventory Penalties				
	Excavation Tax (\$.02 cents per cu yd)				
	Excavation Activity Tax				
LICENSES, PERMITS & FEES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	Business Licenses & Permits		8,010	12,085	10,010
3220	Motor Vehicle Permit Fees		389,100	510,920	427,600
3230	Building Permits				
3290	Other Licenses, Permits & Fees		4,856	9,774	6,360
3311-3319	FROM FEDERAL GOVERNMENT		10	-0-	10
FROM STATE			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenues		40,000	44 270	40,000
3352	Meals & Rooms Tax Distribution		15,000	45,235	30,000
3353	Highway Block Grant		40,010	47 869	40,010
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		12,160	2,462	20,550
3379	FROM OTHER GOVERNMENTS				
CHARGES FOR SERVICES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401-3406	Income from Departments		5,850	6,119	5,510
3409	Other Charges		40,500	47,381	45,100
MISCELLANEOUS REVENUES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3501	Sale of Municipal Property		500	101,475	500
3502	Interest on Investments		20,010	49,626	20,010
3503-3509	Other		11,528	13,479	11,460
INTERFUND OPERATING TRANSFERS IN			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				

1	2	3	4	5	6
Acc.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prinr Year	Actual Revenues Prior Year	ESTIMATED REVENUES ENSUING YEAR

INTERFUND OPERATING TRANSFERS IN cont. XXXXXXXXX XXXXXXXXX XXXXXXXXX

3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Agency Funds				

OTHER FINANCING SOURCES XXXXXXXXX XXXXXXXXX XXXXXXXXX

3934	Proc. from Long Term Bonds & Notes				
	Amta VOTED From F/B ("Surplus")				
	Fund Balance ("Surplus") to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS			611,134	1,147,867	700,720

BUDGET SUMMARY

	SCHOOL BOARD'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
SUBTOTAL 1 Appropriations Recommended (from page 5)	1,423,428	1,396,174
SUBTOTAL 2 Special Warrant Articles Recommended (from page 6)	100,000	-0-
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 6)	130,260	129,000
TOTAL Appropriations Recommended	1,653,688	1,525,174
Less: Amount of Estimated Revenues & Credits (from above, column 6)	(700,720)	(700,720)
Estimated Amount of Taxes to be Raised	952,968	824,454

SUPPLEMENTAL SCHEDULE - MBA
(RSA 32:18, 19, & 32:21)

VERSION #1
REVISED 1996

LOCAL GOVERNMENTAL UNIT: GREENLAND, TOWN OF FISCAL YEAR END 1999

	RECOMMENDED AMOUNT
1. Total RECOMMENDED by Budget Comm.	1,525,174
LESS EXCLUSIONS:	
2. Principle: Long-Term Bonds & Notes	-0-
3. Interest: Long-Term Bonds & Notes	-0-
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b.	-0-
5. Mandatory Assessments	-0-
6. TOTAL EXCLUSIONS (Sum of rows 2 - 5)	-0-
7. AMOUNT RECOMMENDED LESS RECOMMENDED EXCLUSION AMOUNTS (Line 1 less Line 6)	1,525,174
8. Line 7 times 10%	152,517

THIS IS THE MAXIMUM ALLOWABLE INCREASE TO BUDGET COMMITTEES RECOMMENDED BUDGET. See versions 2 & 3 if you have collective bargaining items.

ANNUAL REPORTS OF THE GREENLAND SCHOOL DISTRICT Greenland, New Hampshire

Fiscal Year July 1, 1997 to June 30, 1998



MATERIAL INCLUDED IN THIS REPORT

School District Officers
Minutes of the District Meeting March 5, 1998
Election of Officers
Treasurer's Report
Superintendent's Report
Greenland Central School Principal's Report
School Statisticals
Perfect Attendance List
Teachers and Staff
Auditor's Report
Salary Share



SCHOOL DISTRICT OFFICIALS

Term Expires

SCHOOL BOARD MEMBERS	Skip Baghdoyan	2000
	Laurin Buyak	1999
	Richard Carlin	2000
	James Haslam	2001
	Ann Mayer	1999
MODERATOR.....	Kath Mullholand	2000
CLERK.....	Alison Brackett	2000
TREASURER.....	Frances Thompson	2000
SUPERINTENDENT OF SCHOOLS --	Stephen F. Maio	

NOTES

GREENLAND SCHOOL DISTRICT MEETING

The State of New Hampshire

The Greenland School District meeting was held on Thursday, March 5, 1998, at the Greenland Central School.

The meeting was called to order by Moderator Kath Mullholand at 7:01 p.m.

The invocation was given by Reverend Doug Carter.

The *Pledge of Allegiance* was presented by the Greenland Cub Scout Troop made up of Kyle Bunnell, Derek Woods, and Taylor Milne.

Moderator Mullholand then presented the members of the Greenland School Board and the Administration. She then read her rules of procedure.

ARTICLE 1. To hear the reports of agents, auditors, committees and/or officers theretofore chosen, and pass any vote relating thereto. It was moved by Laurin Buyak; seconded by Rich Carlin, and passed by voice vote. It was moved by Ann Mayer; seconded by Skip Baghdoyan, and passed by voice vote, to waive the reading of the minutes.

Rich Carlin then presented a report from the school board.

He thanked Jane Gouzoules for her 15 years of service; there would be more of a presentation at the end of the meeting.

He also reported on the town growth that has also triggered a growth in the student population. He also reported for the Space Needs Committee.

ARTICLE 2. To see if the School District will vote to approve the cost items included in the collective bargaining agreement reached between the Greenland School Board and the Association of Coastal Teachers/Greenland, which calls for the following increases in salaries and benefits:

<u>Year</u>	<u>Estimated Increase</u>
1998-1999	\$ 42,303

and further to raise and appropriate the sum of forty-two thousand three hundred three dollars (\$42,303) for the 1998-1999 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year. The school board and budget committee recommend this appropriation. Article 2 was passed by voice vote on a motion by Rich Carlin and seconded by Jane Gouzoules.

ARTICLE 3. To see if the School District will vote to raise and appropriate a deficit appropriation in the amount of fifty-five thousand dollars (\$55,000) for the purpose of an additional teacher in the primary grades and unanticipated special education costs. The school board and budget committee recommend this appropriation. It was moved by Ann Mayer; seconded by Skip Baghdoyan to withdraw the article. Rich Carlin explained the school board's action. The article was withdrawn by voice vote.

ARTICLE 4. To see what sum of money the District will vote to raise and appropriate, inclusive of any funds approved in Article 2 and 3, for the support of schools, for payment of salaries, for obligations of the School District; to authorize the application against said appropriations of such sums, as are estimated to be received together with other income, the

school board to certify to the selectmen the balance between estimated revenue and the appropriation which balance is to be raised by taxes by the town. The amount to be raised is \$3,638,294 (Three million six hundred thirty-eight thousand two hundred ninety-four dollars. It was moved by Ann Mayer; seconded by Rich Carlin, and passed by voice vote.

ARTICLE 5. It was moved by Skip Baghdoyan; seconded by Laurin Buyak and passed by voice vote, to transact any other business that may legally come before this meeting.

Rich Carlin thanked Jane Gouzoules for her 15 years of service and presented her with a plaque. He also reviewed the time commitment that this had meant to her and her family over the years as well as the changes that had occurred in the school and to the school board. Jane thanked the town and her family for allowing her to serve.

The meeting adjourned at 7:50 p.m.

Voting Results

Annual Town Meeting -- March 10, 1998

The following officers were elected for the ensuing three years:

James Haslam, School Board Member.

A true record, Attest:

Alison R. Brackett
School District Clerk

**REPORT OF
THE SCHOOL DISTRICT TREASURER**

Fiscal Year July 1, 1997 To June 30, 1998

Cash on hand July 1, 1997 (Treasurer's bank balance)....\$	230,020.49
Current Appropriation.....	2,868,480.00
Revenue from State Sources.....	96,686.63
Revenue from Federal Sources.....	27,500.86
Received from Tuitions.....	1,100.00
Income from Trust Funds.....	27.19
Received from Other Sources...	109,748.78
Total Receipts.....	3,103,540.46
Total Available for Fiscal Year.....	3,333,560.95
Less School Board Orders Paid.....	3,219,236.64
Balance on Hand June 30, 1998.....\$....	114,324.31

/S/ Frances Thompson
School District Treasurer

July 18, 1998

REPORT OF THE SUPERINTENDENT OF SCHOOLS

Stephen F. Maio

GREENLAND AND THE INSTITUTION OF PUBLIC EDUCATION

Walter D. Wetherell, a New Hampshire novelist, told a group of school superintendents last summer that he supported public education and sent his children to public schools. He emphasized that he believed that the public schools compare very well to most other American institutions, despite the media criticism.

The results of the latest Phi Delta Kappa Gallup Poll of the Public's Attitude Toward the Public Schools demonstrate the confidence that Americans have in public schools. Forty-two percent of Americans polled said they had a great deal, or quite a lot, of confidence in the schools. Only the church or organized religion, with a combined rating of 52%, topped the public schools. Sixty-two percent of parents graded their local school attended by their oldest child with an A or B.

The results of a poll of Greenland parents conducted this past fall as part of the school's accreditation study reflected strong confidence in the education provided at the Greenland Central School.

FUNDING EDUCATION AND THE STATE CONSTITUTION

Since the last annual report, there has been no legislative solution to the New Hampshire Supreme Court order to create of a constitutional method for taxing and funding education. Should a uniform flat state property tax be instituted, all predictions are that a significant portion of the taxes raised for education in Greenland will be taken by the state and redistributed among other communities. This issue remains a serious one. When uniform flat tax remedies have been adopted in other states, education programs and services were eliminated in the towns losing local education tax funds. At the time of this writing, the New Hampshire Legislature continues to debate the problem that the New Hampshire Supreme Court has ruled must be solved by April 1, 1999.

INCREASING ENROLLMENTS:

The number of students attending the Greenland Central School continues to rise. In the 1995 school year, the school enrolled 311 students in grades kindergarten through grade 8. Next year, 1999/2000, the projected enrollment is 397 students. Such growth has required the installation of a modular classroom with the probability of additional such classrooms as enrollments are predicted to continue rising in future years.

In this school year, 1998/99, 105 Greenland students are attending Portsmouth High School. Next school year the number increases to 122. The projection is for enrollments to rise over the next five years to over 140 high school students. The current cost of educating a student at Portsmouth High school is \$7,762 per year. As enrollments increase at Portsmouth High, a significant portion of the Greenland School District budget will be dedicated to supporting high school tuitions.

CONTINUOUS IMPROVEMENT:

One indication of quality in schools is the deliberate effort of professional and classified staff to improve their knowledge and skills. The Greenland School Board, the Greenland Central School administration and staff are committed to improving the quality of teacher instruction and student learning. In order to use computer technology to assist and improve class instruction, many staff members attend classes in computer operations before and after the teaching day and during the summer. Greenland teachers have participated extensively in aligning the local curricula with the state frameworks in language arts, social studies, mathematics, and science.

The entire staff is currently involved in evaluating and improving its effectiveness as it prepares for an accreditation evaluation to be conducted by the New England Association of Schools and Colleges.

Principal Peter Smith and the school faculty continue to identify grant opportunities and focus on applying for and receiving funds to enrich the educational opportunities of Greenland Central

School students. Mr. Smith and the teachers have received Goals 2000 competitive grant funds from the State of New Hampshire for two consecutive years.

STUDENT ACHIEVEMENT:

The Greenland Central School is a successful school, which concentrates on what students should know and be able to do.

California Achievement Test: The California Achievement Test (CAT) is a standardized test in language arts and mathematics. The latest CAT results of Greenland students in grades two through eight demonstrate mastery of concepts in language arts and mathematics at an average of 27% higher than the national mean.

The New Hampshire Improvement and Assessment Program: The assessment tests conducted by the State of New Hampshire are different from the California Achievement Test in that they measure what each grade three, six, and ten student should know and be able to do. They do not deal with national averages. The 1998 results for the end-of-grade-three and end-of-grade-six show all tests to be higher than or at the state mean scaled scores.

The Scholastic Aptitude Tests (SAT): In 1998, Greenland students who took the SATs as part of the college application scored higher than national and state averages in the verbal and mathematics tests. Students in this class are attending, among others, the following colleges: University of New Hampshire, Plymouth State, University of Pennsylvania, Dartmouth, Montserrat College of Art, New England College, Boston University, University of Vermont, Skidmore and Lynden State.

The Greenland School Board, Principal Peter Smith, and the staff study all test results carefully and use the information to make curriculum and instructional changes to improve student learning. There is currently a team of the Greenland principal and teachers studying the results of the 1998 New Hampshire Assessment tests. This team will report their findings to the entire staff.

REPORT OF THE PRINCIPAL GREENLAND CENTRAL SCHOOL

Peter D. Smith

I am pleased to report on another very successful year at the Greenland Central School. During 1998 the staff and students took on many new challenges, and continued to demonstrate a commitment to hard work and quality outcomes.

One significant challenge our school community faced was the increase of students in grades 1 and 2 that created the need for additional classroom space. The Space Needs Committee consisting of school personnel, parents, and other citizens, recommended a 2 classroom modular building to satisfy our immediate needs. This brand new leased facility was placed on the north side of the school prior to the 1998-99 school year, and currently houses 2 primary classrooms.

Higher than usual turnover brought many new faces to our staff this past year and we have been fortunate to attract the following, who have been wonderful additions to our school.

Christine Blake, Part-time Kitchen Assistant; *Sara Bryant*, Special Education Aide; *Vickie Canner*, Reading Specialist; *Marcia Cannon*, Librarian/Media Generalist; *Chad Fernald*, Part-time Custodian; *Maria Genest*, Title I Tutor; *Deborah Heikkila*, Part-time Kitchen Assistant; *Chel Illingworth*, Instrumental Music; *Lin Illingworth*, Junior High Language Arts (no relation to Chel); *Carrie Jones*, Special Education Aide; *Seth Moylan*, Classroom Aide/Cafeteria Monitor; *Elizabeth Smith*, Part-time Kitchen Assistant; *Kimberly Spencer*, Grade 2 Teacher; *Lisa Webber*, Special Education Aide.

During 1998 our school was "Approved with Distinction" in its three year cycle of review by the State Department of Education. Our school will be further scrutinized this March when a six member visiting team from the *New England Association of Schools and Colleges* (NEASC) spends three days examining our programs as part of the ten year

reaccreditation process. This team will respond to and seek to validate a comprehensive self study that our staff and representatives from all facets of the school community have spent many hours discussing and documenting in an extensive report.

The self study addresses all learning areas and seven additional standards for accreditation. The self study was an exhausting but valuable opportunity to reflect on our current practices and consider aspects that are most effective or where improvement or resources are needed. The self study report will be completed by mid February 1999 and interested citizens would be welcome to review it and may contact me at the school office.

Strengthening curriculum and instruction continues to be our foremost and ongoing priority. During this past year Greenland staff played a significant role in the revision and alignment (to state frameworks) of both our math and social studies curriculums. The scope and sequence, outcomes and suggested strategies contained within these should guide instruction that is congruent with state assessments and effective in preparing our students for the future.

Our focus on writing was also sustained through 1998 as consultants from the Center for Effective Communication continued to work directly with our staff as we develop a school wide and unified continuum for writing skills.

A second year of Goals 2000 funding helped to support our writing initiative as well as purchase additional computer equipment. We have merged our computer and library programs along with the physical facility they share, to create a media program and center that integrates all forms of information access in the context of classroom curriculum and topics.

Greenland students took part in many rewarding activities this past year including a study of the Great Bay, "Kids Voting" and training in conflict management. They also supported civic and charitable efforts such as Seacoast Family Services, The Greater Portsmouth Educational Partnership Council Greenhouse Project and the Society for the Prevention of Cruelty to Animals. The Students in Mr. Battye's 4th grade

class was honored with an award from the Governor's Council on Volunteerism for their work at the Edgewood Center in Portsmouth.

We have continued this year a cycle of updating lighting, ceilings and carpets in the building. We have enjoyed the use of our newly refurbished athletic field and our lunch program continues to be second to none turning out 200-260 delicious and well balanced meals each day.

The Greenland parents and parent organization (GPO), along with the Reading is Fundamental (R.I.F.) Committee continue to provide vital support and resources through their sponsoring of educational, social and fundraising events.

Our school continues to enjoy and appreciate collaboration with other town agencies and organizations including the Greenland Police Department, Greenland Fire Department, Historical Society, Weeks Library, Junior Women's Club, Recreation Department, Jason Hussey Memorial Trust and others.

Our school community is comprised of many dedicated individuals and I commend the entire staff, the students, our school officials, parents and residents who continue to support our school through a shared commitment to quality education in Greenland.

GREENLAND CENTRAL SCHOOL
Statistics For Ten Years Ending June 30, 1998

School Year	Weeks in Year	Males	Females	Total Pupils Enrolled	Average Daily Membership	Average Daily Absences	Average Daily Attendance	Percentage of Attendance
1988/89	38	120	139	259	245.3	10.5	234.8	96.0
1989/90	38	130	131	261	252.1	9.3	242.8	96.0
1990/91	38	139	165	304	266.2	11.8	254.7	97.0
1991/92	38	150	161	311	281.2	11.1	270.1	96.0
1992/93	38	146	161	307	285.0	10.8	274.2	96.0
1993/94	39	154	147	301	288.6	10.3	278.4	97.0
1994/95	39	149	155	304	286.3	10.6	276.2	97.0
1995/96	39	156	154	310	300.8	10.1	290.7	96.6
1996/97	39	175	177	352	328.8	11.9	316.8	96.4
1997/98	39	189	193	382	381.3	11.1	370.2	97.0

**GREENLAND CENTRAL SCHOOL
PERFECT ATTENDANCE
FOR THE 1997-98 SCHOOL YEAR**

Ian Adams
Callie Bacon
Allison Barrett
Kyle Bunnell
Stephanie Bunnell
Jessica Cardinal
Elizabeth Carlin
Jonathan Carrier
Ashlyn Clayton
Cassidy Clayton
Kayla Cormier
Kendra Cormier
Courtney Couture
Corey Cresta
Kyle Fuhs
Nicole Gerome
Steven Jankauskas
Robert Leonard
Kyle Malone
Robert Marcotte
Marisa Morin
Thomas Morin
Courtney Parkinson
Mallorie Patterson
Cory Schultz
John Seavey
Caitlyn Smith
Catherine Sodini
Samantha Strebel
Chelsea Tyler
Christopher Walker

STAFF MEMBERS GREENLAND SCHOOL DISTRICT

Margaret Brooks	▼ Title I Aide
Sara Bryant	▼ Special Education Aide
Richard Bzdafka	▼ Jr. High Science Teacher
Kimberly Caissie	▼ Secretary
Vickie Canner	▼ Reading Specialist
Marcia Cannon	▼ Librarian
Christopher Caron	▼ Technology Coordinator
Daniel Chandler	▼ Jr. High Social Studies
Lynn Deremer	▼ Grade 4 Teacher
Warren Ducharme	▼ Head Custodian
Jean Ellis	▼ Title I Aide
Nancy Emerson	▼ Grade 1 Teacher
Sandra Feeney	▼ Special Education Aide
Chad Fernald	▼ Custodian
Cynthia Frizzle	▼ Foreign Language
Carol Gamache	▼ Special Education Aide
Maria Genest	▼ Title I Aide
Jonathan Glosser	▼ Special Education Aide
Kathleen Hanson	▼ Art Teacher
Deborah Heikkila	▼ Kitchen Assistant
Catherine Hennessy	▼ Grade 2 Teacher
Nancy Hepburn	▼ Kindergarten Teacher
Susan Hett	▼ Grade 1 Teacher
Paula Hill	▼ Cafeteria Director
Jack Hinton	▼ Evening Custodian
Bette Hirtle	▼ Grade 3 Teacher
Dorothy Hubbard	▼ Special Education
Florence Hudson	▼ Junior High Math
Janice Hutchins	▼ Grade 1 Teacher
Chel Illingworth	▼ Instrumental Music
Lin Illingworth	▼ Language Arts
Carrie Jones	▼ Special Education Aide

Shannon Latti	▼	Grade 4 Teacher
Marcia Leach	▼	Music Teacher
Melanie Lovering	▼	Guidance/Asst. Principal
Linda Mahler	▼	Speech Pathologist
Flora Mason	▼	Special Education Aide
Maryann Misiaszek	▼	School Nurse
John Moreau	▼	Junior High Reading
Seth Moylan	▼	Cafeteria Monitor/Aide
Tedi Murray	▼	Receptionist
James Newcomer	▼	Custodian
Diane Newick	▼	Volunteer
Christine Nolan	▼	At Risk Counselor
Judith Norton	▼	Physical Education
Steve Norton	▼	Grade 5 Teacher
Sheila Pratt	▼	Grade 5 Teacher
Barbara Prien	▼	Grade 2 Teacher
Marcia Rowe	▼	Occupational Therapist
Carol Sanderson	▼	Cook
Kimberlee Scarponi	▼	Special Education
Arline Seavey	▼	Grade 3 Teacher
Elizabeth Smith	▼	Kitchen Assistant
Peter Smith	▼	Principal
Kim Spencer	▼	Grade 2
Lisa Webber	▼	Education Aide



Bernard, Johnson & Company, P.C.

Certified Public Accountants and Business Advisors

INDEPENDENT AUDITORS' REPORT

Greenland School Board
Greenland School District
Greenland, NH 03840

We have audited the accompanying general purpose financial statements of the Greenland, New Hampshire, School District as of and for the year ended June 30, 1998, listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In accordance with the practices followed by other municipal entities in the State (Note 1- Accounting Policies), the combined financial statements referred to above do not include financial statements of the General Fixed Asset Account Group, which should be included to conform with generally accepted accounting principles.

In our opinion, except for the omission of the financial statements described above resulting in an incomplete presentation, the combined financial statements referred to above present fairly the financial position of Greenland, New Hampshire, School District at June 30, 1998, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our examination was made for the purpose of forming an opinion on the combined general purpose financial statements taken as a whole. The accompanying supplemental combining financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the combined general purpose financial statements of Greenland, New Hampshire, School District. The information has been subjected to the auditing procedures applied in the examination of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined general purpose financial statements taken as a whole.

Bernard, Johnson & Company, P.C.

Portsmouth, New Hampshire
October 6, 1998

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15 Main Street, Topsfield, MA 01983-1842 • Tel. (978) 887-2220 • Fax (978) 887-5443
30 Maplewood Avenue, Suite 213, Portsmouth, NH 03801-3732 • Tel. (603) 436-8110 • Fax (603) 427-0888

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1998

	Governmental Fund Types			Account Group
	General	Special Revenue	Capital Projects	General Long-Term Debt
ASSETS:				
Cash	\$104,619	\$ -	\$9,704	\$ -
Accounts receivable	394	2,786	-	-
Due from other governments	1,384	1,703	-	-
Due from other funds	2,718	32,149	-	-
Inventories	-	1,387	-	-
Amount to be provided for employee compensated absences	-	-	-	378,100
Amount to be provided for retirement of long-term debt	-	-	-	1,280,000
TOTAL ASSETS	\$109,115	\$38,025	\$9,704	\$1,658,100
LIABILITIES & FUND BALANCE:				
Liabilities:				
Accounts payable	\$ 23,797	\$ 1,707	\$ -	\$ -
Due to other governments	360	375	-	-
Due to other funds	32,149	2,718	-	-
Employee compensated absences	-	-	-	378,100
Bonds payable	-	-	-	1,280,000
TOTAL LIABILITIES	56,306	4,800	-	1,658,100
Fund Balance:				
Reserved for inventories	-	1,387	-	-
Reserved	-	11,904	-	-
Unreserved	52,809	19,934	9,704	-
TOTAL FUND BALANCE	52,809	33,225	9,704	-
TOTAL LIABILITIES AND FUND BALANCE	\$109,115	\$38,025	\$9,704	\$1,658,100

Totals	
(Memorandum Only)	
(Note 1)	
1998	1997
\$ 114,323	\$ 230,020
3,180	14
3,087	1,975
34,867	11,600
1,387	1,430
378,100	360,100
1,280,000	1,390,000
<u>\$1,814,914</u>	<u>\$1,995,139</u>
\$ 25,504	\$ 8,345
735	5,244
34,867	11,600
378,100	360,100
1,280,000	1,390,000
<u>1,719,206</u>	<u>1,775,289</u>
1,387	1,430
11,904	6,245
82,447	212,175
<u>95,738</u>	<u>219,850</u>
<u>\$1,814,944</u>	<u>\$1,995,139</u>

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1998

	Governmental Fund Types			Totals	
	General Fund	Special Revenue	Capital Projects	(Memorandum Only)	
				(Note 1)	
				1998	1997
REVENUE:					
District tax appropriation	\$2,868,480	\$ -	\$ -	\$2,868,480	\$3,344,675
Intergovernmental	103,358	22,465	-	125,823	110,877
Food and milk sales	-	69,065	-	69,065	61,225
Other	13,576	18,803	255	32,634	17,118
TOTAL REVENUE	2,985,414	110,333	255	3,096,002	3,533,895
EXPENDITURES:					
Instruction	2,140,380	16,010	-	2,156,390	2,048,164
Supporting Services:					
Pupils, health, and other	133,684	1,736	-	135,420	130,462
Instructional	100,076	5,332	-	105,408	113,130
General and school administration	228,332	94	-	228,426	205,964
Business	279,201	-	-	279,201	258,330
Food service	-	68,550	-	68,550	71,917
Facility expenses	65,133	-	-	65,133	400,518
Debt service – principal	110,000	-	-	110,000	110,000
Debt service – interest	71,543	-	-	71,543	78,398
TOTAL EXPENDITURES	3,128,349	91,722	-	3,220,071	3,416,883
EXCESS OF REVENUES OVER (UNDER)EXPENDITURES	(142,935)	18,611	255	(124,069)	117,012
OTHER FINANCING SOURCES (USES):					
Operating transfers in	60	1,396	-	1,456	-
Operating transfers out	(1,396)	(60)	-	(1,456)	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,336)	1,336	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(144,271)	19,947	255	(124,069)	117,012
FUND BALANCE AT BEGINNING OF YEAR	197,080	11,891	9,449	218,420	101,408
FUND BALANCE AT END OF YEAR	\$ 52,809	\$ 31,838	\$9,704	\$ 94,351	\$ 218,420

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1998

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE:						
District tax appropriation	\$2,868,480	\$2,868,480	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	83,956	103,358	19,402	21,332	22,465	1,133
Food and milk sales	-	-	-	58,000	69,065	11,065
Other revenue	13,750	13,576	(174)	3,000	18,803	15,803
TOTAL REVENUE	2,966,186	2,985,414	19,228	82,332	110,333	28,001
EXPENDITURES:						
Instruction	2,255,166	2,140,380	114,786	6,800	16,010	(9,210)
Supporting services:						
Pupils, health & other	119,854	133,684	(13,830)	-	1,736	(1,736)
Instructional	96,685	100,076	(3,391)	-	5,332	(5,332)
General and School Admin.	212,583	228,332	(15,749)	-	94	(94)
Business	261,515	279,201	(17,686)	-	-	-
Food service	-	-	-	70,702	68,550	2,152
Community services	250	-	250	-	-	-
Facilities, acquisition and construction	40,500	65,133	(24,633)	-	-	-
Debt service - principal	110,000	110,000	-	-	-	-
Debt service - interest	71,543	71,543	-	-	-	-
TOTAL EXPENDITURES	3,168,096	3,128,349	39,747	77,502	91,722	(14,220)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(201,910)	(142,935)	58,975	4,830	18,611	13,781
OTHER FINANCING SOURCES (USES)						
Operating transfers in	4,830	60	(4,770)	-	1,396	1,396
Operating transfers out	-	(1,396)	(1,396)	(4,830)	(60)	4,770
TOTAL OTHER FINANCING SOURCES (USES)	4,830	(1,336)	(6,166)	(4,830)	1,336	6,166
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(197,080)	(144,271)	52,809	-	19,947	19,947
FUND BALANCE AT BEGINNING OF YEAR	197,080	197,080	-	11,891	11,891	-
FUND BALANCE AT END OF YEAR	\$ -	\$ 52,809	\$ 52,809	\$11,891	\$31,838	\$19,947

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1998

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Greenland, New Hampshire, School District conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

A. Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the District:

Governmental Fund Types

Governmental funds are those through which most functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities are accounted for in this fund. The measurement focus is upon the determination of changes in financial position, rather than upon net income determination. The following are the District's governmental fund types:

General Fund - The General Fund is the general operating fund of the District. All general appropriation and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The funds included in this group are the Federal Projects Funds and Food Service Fund.

Account Groups

Account Groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The District uses the following account groups:

General Fixed Asset Account Group - In accordance with the practices followed by other municipal entities in the State, the District does not record the acquisition of fixed assets in the General Fixed Asset Account Group. Accordingly, a statement of general fixed assets, as required by generally accepted accounting principles, is not included in this financial report. Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditures. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1998
(Continued)

General Long-Term Obligation Account Group - Long-term liabilities expected to be financed from governmental funds are accounted for in the Long-Term Obligation Account Group, not in governmental funds. The account group is not a "fund." It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

Other Reporting Treatments - Special reporting treatments are also applied to governmental fund inventories to indicate that they do not represent "available spendable resources," even though they are a component of net current assets. Such amounts are offset by fund balance reserve accounts.

B. Accounting Policies

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on a balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Governmental funds follow the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become available and measurable. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amount will be paid to the District; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. Recognized exception for the accrual of expenditures include:

1. Disbursements for inventory type items that may be considered expenditures at the time of purchase or at the time the items are used.
2. Prepaid expenses, which are normally not recorded.
3. Accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued.
4. Principal and interest on general long-term debt which is recognized when due.

During the course of normal operations the School District has numerous transactions between funds. These transactions are reflected as transfers. Transfers are recognized in the accounting period in which the interfund receivable and payable arise.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1998
(Continued)

C. Inventories - Reserve for Inventories

All funds except the school lunch program (Special Revenue) do not record inventories. The school hot lunch program records inventories of food supplies at cost on a first-in, first-out basis. The cost is reported as an expenditure at the time of purchase. Reported inventories are equally offset by a fund balance reserve which indicates that they do not constitute available spendable resources.

D. Total Data (Memorandum Only) on Combined Statements

The total data are the aggregate of the fund types and account groups. No consolidations or other eliminations were made in arriving at the totals; thus, they do not present consolidated information.

E. Employee Compensated Absences

The District does not accrue accumulated unpaid vacation or sick leave in the general fund because the school district plans to pay these costs from future resources. Accordingly, the accrued sick pay at June 30, 1998, of \$378,100 for the District is added to the General Long-Term Debt Account Group in accordance with National Council on Governmental Accounting 4, "Accounting and Financial Reporting Principles for Claims and Judgments and Compensated Absences."

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. CASH AND CASH EQUIVALENTS:

The School District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

RSA 48:16 requires that all funds belonging to the School District shall be deposited in solvent banks within the state, except funds may be deposited in banks outside the state if such banks pledge and deliver collateral to the state treasurer of equal value as the funds deposited. There is no requirement of an in-state bank to collateralize deposits in excess of FDIC insurance.

At June 30, 1998, the bank balances were \$114,323, of which \$100,000 was covered by federal depository insurance and the remainder of \$14,323 was uncollateralized or uninsured with securities held by the financial institution but not in the District's name.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1998
(Continued)

3. PROPERTY TAXES:

Property taxes levied to support the Greenland, New Hampshire, School District are based on the assessed valuation of the prior April 1st for all taxable real property.

Under State statutes, the Town of Greenland, New Hampshire (an independent governmental unit) collects school district taxes as part of local property tax assessments. As collection agent, the Town is required to pay to the District its share of property tax assessments through periodic payments based on cash flow requirements of the District. The town assumes financial responsibility for all uncollected property taxes under State statutes.

4. FUTURE COMMITMENTS:

The District entered into a long-term contract with an independent bus company to provide pupil transportation until June 30, 2001. Terms of the contract include minimum payments plus escalators tied to the consumer price index. The minimum future payment for the year ended June 30, 1999, based on the current number of buses in use and current bus route mileage, is \$94,644.

5. GENERAL LONG-TERM DEBT:

General governmental liabilities for retirement of long-term debts are accounted for in the general long-term debt group, except for general obligations debt intended to be serviced by the earnings of an enterprise fund. Amounts due in future periods on long-term debt recorded in the account group are provided by appropriation each year.

At June 30, 1998, the general long-term debt of the District consists of:

1995 Serial Bonds, State guaranteed, due in annual installments of \$65,000 through August, 2007 and \$60,000 through August, 2009, with variable interest (4.40% in August, 1998)	\$ 770,000
---	------------

1995 Serial Bonds, due in annual Installments of \$45,000 through August, 2003, and \$40,000 through August, 2009 with variable interest (7.00% in August, 1998)	510,000
	<u>\$1,280,000</u>

A schedule of 5-year maturity follows:

August, 1998	\$ 110,000
August, 1999	110,000
August, 2000	110,000
August, 2001	110,000
August, 2002	110,000
Beyond	730,000
	<u>\$1,280,000</u>

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 1998

	School Lunch Programs	Block Grants	Totals
ASSETS:			
Accounts receivable	\$ -	\$ 2,786	\$ 2,786
Due from other governments	1,571	132	1,703
Due from other funds	20,206	11,943	32,149
Inventories	1,387	-	1,387
TOTAL ASSETS	\$23,164	\$14,861	\$38,025
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts payable	\$ 1,507	\$ 200	\$ 1,707
Due to other governments	336	39	375
Due to other funds	-	2,718	2,718
TOTAL LIABILITIES	1,843	2,957	4,800
Fund Balance:			
Reserved for inventories	1,387	-	1,387
Reserved	-	11,904	11,904
Unreserved	19,934	-	19,934
TOTAL FUND BALANCE	21,321	11,904	33,225
TOTAL LIABILITIES AND FUND BALANCE	\$23,164	\$14,861	\$38,025

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 1998

	School Lunch Program	Block Grants	Totals
REVENUES:			
Intergovernmental	\$13,773	\$ 8,692	\$22,465
Other revenue	-	18,803	18,803
Food and milk sales	69,065	-	69,065
TOTAL REVENUES	82,838	27,495	110,333
EXPENDITURES:			
Food service	68,550	-	68,550
Instruction	-	16,010	16,010
Instructional support	-	5,332	5,332
Pupil support	-	1,736	1,736
General & school administration	-	94	94
TOTAL EXPENDITURES	68,550	23,172	91,722
EXCESS OF REVENUE UNDER EXPENDITURES	14,288	4,323	18,611
OTHER FINANCING SOURCES (USES):			
Operating Transfer-In	-	1,396	1,396
Operating transfers out	-	(60)	(60)
TOTAL OTHER FINANCING SOURCES (USES)	-	1,336	1,336
EXCESS OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	14,288	5,659	19,947
FUND BALANCE AT BEGINNING OF YEAR	5,646	6,245	11,891
FUND BALANCE AT END OF YEAR	\$19,934	\$11,904	\$31,838

SALARY SHARE

The figures below show the proportionate share of the superintendent's and business administrator's salary paid by each school district in School Administrative Unit Number Fifty for the 1998/99 school year.

SUPERINTENDENT'S

Greenland	\$ 19,682
New Castle	6,910
Newington	12,616
Rye	<u>38,431</u>
	\$ 77,639

BUSINESS ADMINISTRATOR'S

Greenland	\$ 15,579
New Castle	5,469
Newington	9,986
Rye	<u>30,420</u>
	\$ 61,454

**WARRANT
&
BUDGET**

FOR THE

SCHOOL DISTRICT

OF

GREENLAND

NEW HAMPSHIRE

NOTES

GREENLAND SCHOOL DISTRICT WARRANT

1999

The State of New Hampshire

To the Inhabitants of the School District of Greenland, in the County of Rockingham and State of New Hampshire, qualified to vote upon District Affairs:

You are hereby notified to meet at the Greenland Central School in said District on Tuesday, March 9, 1999, at 8:00 o'clock in the forenoon until 7:00 o'clock in the evening, to vote on the following:

To choose two (2) Members of the School Board for the ensuing three years.

The foregoing procedure calling for election of your District Officers at the annual town meeting was adopted by the District at its 1966 annual meeting.

Given under our hands and seals at said Greenland this 15 *th* day of February, 1999.

Raimon Noel Buzala
Richard J. [unclear]
R. D. Child
James J. Hasler
Ann F. Mayer
Greenland School Board

A true copy of warrant -- Attest

Raimon Noel Buzala
Richard J. [unclear]
R. D. Child
James J. Hasler
Ann F. Mayer
Greenland School Board

GREENLAND SCHOOL DISTRICT WARRANT

1999

The State of New Hampshire

To the Inhabitants of the School District of Greenland in the County of Rockingham, and State of New Hampshire, qualified to vote upon District Affairs: **YOU ARE HEREBY NOTIFIED TO MEET AT THE GREENLAND CENTRAL SCHOOL IN SAID DISTRICT ON MONDAY, MARCH 8, 1999, AT 7:00 P.M. TO ACT ON THE FOLLOWING ARTICLES.**

ARTICLE 1. To hear the reports of agents, auditors, committees and/or officers theretofore chosen, and pass any vote relating thereto.

ARTICLE 2. To see what sum of money the District will vote to raise and appropriate for the support of schools, for payment of salaries, for obligations of the School District; to authorize the application against said appropriations of such sums, as are estimated to be received together with other income, the school board to certify to the selectmen the balance between estimated revenue and the appropriation which balance is to be raised by taxes by the town.

ARTICLE 3. To transact any further business that may legally come before the meeting.

GIVEN UNDER OUR HANDS AND SEALS AT SAID GREENLAND THIS 15th DAY OF FEBRUARY, 1999.

Rainer Noel Bruyelle
RATEAU
R. C. Ellis
James J. Haslam
Ann F. Mayo
Greenland School Board

A true copy of warrant-- Attest:

Rainer Noel Bruyelle
RATEAU
R. C. Ellis
James J. Haslam
Ann F. Mayo
Greenland School Board

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397



SCHOOL BUDGET FORM

BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

OF: Greenland NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 1999 to June 30, 2000

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list ALL APPROPRIATIONS in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the above address.

BUDGET COMMITTEE

Please sign in ink.

John W. Webb
Charles H. Cummings
Rebecca Thompson
Allen Smith
Mark Fleming
Robert T. Doherty

DATE: 2/11/99

Bruce McCarbone
Joe A. Lyndon
John D. Lyndon
Mark E. Copeland
R. D. Carlin

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

1 2 3 4 5 6 7 8 9

Acct#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	WARR. ART.#	Expenditures ⁹⁷ for Year 7/1/97 to 6/30/98		Appropriations Prior Year As Approved by DRA		SCHOOL BOARD'S APPROPRIATIONS ENSUING FISCAL YEAR		BUDGET COMMITTEE'S APPROP. ENSUING FISCAL YEAR	
							RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
INSTRUCTION (1000-1999)										
			1,650,532	1,835,016	1,981,556		1,981,556		1,981,556	XXXXXXXXXX
1100-1199	Regular Programs									XXXXXXXXXX
1200-1299	Special Programs		289,441	367,505	303,051		302,801		250	
1300-1399	Vocational Programs									
1400-1499	Other Programs		30,848	40,114	42,680		42,680			
1500-1599	Non-Public Programs									
1600-1699	Adult & Community Programs									
SUPPORT SERVICES (2000-2999)										
2000-2199	Student Support Services		111,856	120,762	134,534		134,534			XXXXXXXXXX
2200-2299	Instructional Staff Services		58,708	77,810	84,782		82,174		2,608	XXXXXXXXXX
General Administration										
										XXXXXXXXXX
2310-2310	School Board Contingency		16,735	16,222	18,835		18,835			
2310-2319	Other School Board									XXXXXXXXXX
Executive Administration										
2320-310	SAU Management Services		99,576	110,138	123,816		123,816			XXXXXXXXXX
2320-2329	All Other Executive									
2400-2499	School Administration Service		91,902	105,323	107,683		107,683			
2500-2599	Business		2,520	3,300	2,900		2,900			
2600-2699	Operation & Maintenance of Plant		145,136	170,301	172,149		172,149			
2700-2799	Student Transportation		110,590	122,200	155,607		155,607			
2800-2999	Other Support Service		292,110	328,130	390,252		390,252			
3000-3999	NON-INSTRUCTIONAL SERVICES									
4000-4999	FACILITIES ACQUISITIONS & CONSTRUCTION		50,133	62,100	60,600		60,600			
OTHER OUTLAYS (5000-5999)										
5110	Debt Service - Principal		110,000	110,000	110,000		110,000		110,000	XXXXXXXXXX
5120	Debt Service - Interest		71,543	65,985	60,770		60,770		60,770	XXXXXXXXXX

1	2	3	4	5	6	7	8	9
PURPOSE OF APPROPRIATIONS			Expenditures	Appropriations	SCHOOL BOARD'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROP.	
(RSA 32:1-V)			for Year 7/1/ -	Prior Year As	ENSUING FISCAL YEAR		ENSUING FISCAL YEAR	
Acct.#		WARR.	ART.#	Approved by DRA	RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED

FUND TRANSFERS								
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5220-5221 To Food Service		62,076		72,188	82,964		82,964	
5222-5229 To Other Special Revenue		17,970		15,600	20,000		20,000	
5230-5239 To Capital Projects								
5251 To Capital Reserves								
5252 To Expendable Trust (see below)		15,000		15,600	15,600		15,600	
5253 To Non-Expendable Trusts								
5254 To Agency Funds								
5300-5399 Intergovernmental Agency Alloc.								
SUPPLEMENTAL								
DEFICIT								
SUBTOTAL 1		3,226,676		3,638,294	3,867,779	0	3,864,921	2,858

PLEASE PROVIDE FURTHER DETAIL

* Amount of line 0252 which is for Health Maintenance Trust \$ (see RSA 198:20-c, V)

Help! We ask your assistance in the following: If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

Acct. #	Warr. Art. #	Amount	Acct. #	Warr. Art. #	Amount

123456

Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	ESTIMATED REVENUES ENSUING FISCAL YEAR
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REVENUE FROM LOCAL SOURCES			XXXXXXXX	XXXXXXXX	XXXXXXXX
1300-1349	Tuition		1,100		
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		3,075	2,700	2,800
1600-1699	Food Service Sales				
1700-1799	Student Activities		69,695	64,900	70,000
1800-1899	Community Services Activities				
1900-1999	Other Local Sources		9,656	15,650	15,650
	Misc. Private Grants		18,173	13,000	14,500

REVENUE FROM STATE SOURCES			XXXXXXXX	XXXXXXXX	XXXXXXXX
3110	Foundation Aid				
3120	Shared Revenue				
3210	School Building Aid		33,000	50,230	50,230
3220	Kindergarten Aid		32,250	23,250	30,750
3230	Catastrophic Aid		30,074	21,053	21,053
3240-3249	Vocational Aid				
3250	Adult Education				
3260	Child Nutrition		13,773	13,000	13,500
3270	Driver Education				
3290-3299	Other State Sources		1,360		

REVENUE FROM FEDERAL SOURCES			XXXXXXXX	XXXXXXXX	XXXXXXXX
4100-4539	Federal Program Grants		7,332	2,600	5,500
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition				
4570	Disabilities Programs				
4580	Medicaid Distribution		7,895	5,825	6,575
4590-4999	Other Federal Sources (except 4810)		140		
4810	Federal Forest Reserve				

OTHER FINANCING SOURCES			XXXXXXXX	XXXXXXXX	XXXXXXXX
5110-5139	Sale of Bonds or Notes				
5221	Transfer from Food Service-Spec.Rev.Fund				
5222	Transfer from Other Special Revenue Funds				

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	ESTIMATED REVENUES ENSUING FISCAL YEAR
OTHER FINANCING SOURCES CONT.		XXXXXXXX	XXXXXXXX	XXXXXXXX	
5230	Transfer from Capital Project Funds				
5251	Transfer from Capital Reserve Funds				
5252	Transfer from Expendable Trust Funds				
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
5140	THIS SECTION FOR CALCULATION OF RAN's (REIMBURSEMENT ANTICIPATION NOTES) PER RSA 198:20-D FOR CATASTROPHIC AID BORROWING RAN, Revenue This FY _____ less RAN, Revenue Last FY _____ =NET RAN				
	Supplemental Appropriation (Contra)				
	Voted From Fund Balance				
	Fund Balance to Reduce Taxes		197,080	52,809	85,000
TOTAL ESTIMATED REVENUE & CREDITS			424,603	265,017	315,558

"BUDGET SUMMARY"

	SCHOOL BOARD'S RECOMMENDED BUDGET	BUDGET COMMITTEES RECOMMENDED BUDGET
SUBTOTAL 1 Appropriations Recommended (from page 3)	3,867,779	3,864,921
SUBTOTAL 2 Special Warrant Articles Recommended (from page 4)	0	0
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 4)	0	0
TOTAL Appropriations Recommended	3,867,779	3,864,921
Less: Amount of Estimated Revenues & Credits (from above)	315,558	315,558
Estimated Amount of Taxes to be Raised	3,552,221	3,549,363

SUPPLEMENTAL SCHEDULE - MBA
(RSA 32:18, 19, & 32:21)

VERSION #3
REVISED 1996

LOCAL GOVERNMENTAL UNIT: Greenland

FISCAL YEAR END 1999-2000

	RECOMMENDED AMOUNT	AMOUNT VOTED Complete @ meeting	DIFFERENCE (Col. B minus A)
1. Total RECOMMENDED by Budget Comm.	3,864,921		
LESS EXCLUSIONS:			
2. Principle: Long-Term Bonds & Notes	110,000		
3. Interest: Long-Term Bonds & Notes	60,770		
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b			
5. Mandatory Assessments	123,816		
6. TOTAL EXCLUSIONS (Sum of rows 2 - 5)	294,586		
7. AMOUNT RECOMMENDED LESS RECOMMENDED EXCLUSION AMOUNTS (Line 1 less Line 6)	3,570,335		
8. Line 7 times 10%	357,034		
9. MAX. ALLOWABLE APPR. PRIOR TO VOTE (Line 1 + 8)	3,927,369		
10. Collective Bargaining Cost Items, RSA 32:19 & 273-A:1, IV, RECOMMENDED & VOTED. (Complete Col. A prior to meeting & Col. B and Col. C at meeting)			

MAXIMUM ALLOWABLE APPROPRIATIONS VOTED
(At meeting, add Col.A, Line 9 + Col.C,
Line 10.

NOTE: Add Col. C amounts only if positive.

\$ =====

NOTES

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ALL EMERGENCIES

Please Make Sure The Telephone Company
Has Your Correct Address!!

If In Doubt Please Call Them To Be Sure

If We Can't Find You,

We Can't Help You!!

Town of Greenland

575 Portsmouth Ave.
Post Office Box 100
Greenland, NH 03840-0100

UHH
Library Administrative Office
Durham, NH
03824

Bulk Rate
Postage Paid
Permit No. 2
Greenland NH
03840

CR-RT-PRE-SORT